

Government of Bombay
FINANCE DEPARTMENT

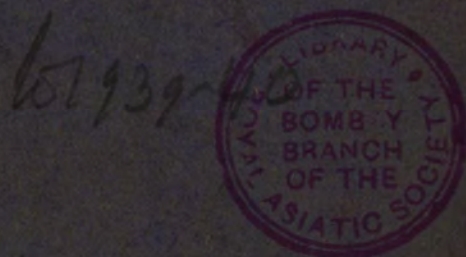
BUDGET

OF

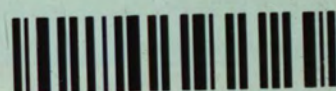
THE GOVERNMENT OF BOMBAY

FOR

1936-37



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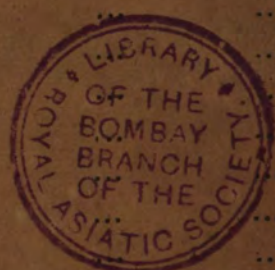
Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1936-37

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF
PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR
HEAD IN THE YEARS 1934-35, 1935-36, AND 1936-37 (BUDGET).

No. of Account Head.	Heads of Revenue.				1934-35.	1935-36.	1936-37 (budget).
1	2				3	4	5
	Principal Heads of Revenue.						
II	Taxes on Income	...	...	...	.....	.....	.....
III	Salt	...	...	...	4	4	.....
V	Land Revenue	...	...	...	3,40,87	3,40,82	3,45,28
VI	Excise	...	...	...	8,12,18	8,39,40	8,30,54
VII	Stamps	...	...	...	1,39,52	1,88,60	1,87,95
VIII	Forest	...	...	...	48,81	48,22	47,16
IX	Registration	...	...	...	14,59	15,23	15,03
IX-A	Scheduled Taxes	...	...	...	18,27	18,13	18,13
	Total	...	...	...	8,73,73	8,90,44	8,94,09
	Irrigation, Navigation, Embankment and Drainage Works.						
XIII	Works for which capital accounts are kept	...	...	...	14,57	10,71	12,38
XIV	Works for which no capital accounts are kept	...	...	...	7,60	7,24	7,40
	Total	...	...	...	22,17	17,95	19,78
	Debt Service.						
XVI	Interest	...	...	...			94,83
	Civil Administration.						
XVII	Administration of Justice	...	...	...	16,41	16,81	17,26
XVIII	Jails and Convict Settlements	...	...	...	3,79	3,63	3,77
XIX	Police	...	...	...	6,74	6,41	6,51
XX	Ports and Pilotage	...	...	...	.....	.....	.....
XXI	Education	...	...	...	14,71	14,87	14,50
XXII	Medical	...	...	...	13,44	13,55	13,53
XXIII	Public Health	...	...	...	19,36	19,35	18,43
XXIV	Agriculture	...	...	...	4,39	4,58	4,39
XXV	Industries	...	...	...	11	2,32	3,74
XXVI	Miscellaneous Departments	...	...	...	14,47	14,62	26,84
	Total	...	...	...	98,42	96,59	1,08,97
	Civil Works.						
XXX	Civil Works	...	...	...	34,32	39,97	38,50
XXXI	Bombay Development Scheme	...	...	...	8,12	6,45	6,86
	Total	...	...	...	42,44	46,42	45,36
	Miscellaneous.						
XXXII	Transfers from Famine Relief Fund	...	...	...	1,32	1,44	.....
XXXIII	Receipts in aid of Superannuation	...	...	...	8,48	7,60	7,68
XXXIV	Stationery and Printing	...	...	...	2,60	2,58	2,41
XXXV	Miscellaneous	...	...	...	30,86	30,57	29,78
	Total	...	...	...	43,26	42,19	39,87
	Provincial revenue in England—High Commissioner	..			2	8	1
	Extraordinary Items.						
XL	Extraordinary Receipts	...	...	...	4,40	29,45	67
	Total Revenue	...	...	...			12,03,58

No. of Account Head.	Heads of Revenue.	1984-85.	1985-86.	1986-87 (budget).
1	2	3	4	5
	Debt Heads—			
	Deposits and Advances—			
	Famine Relief Fund			1,50
	Transfers from Famine Relief Fund			2,35
	Appropriation for Reduction or Avoidance of Debt ...			17,81
	Deposits of Depreciation Fund of Government Presses.			23
	Deposits of Depreciation Reserves of Nasik Distillery.			1,20
	Suspense Account ... ..			.....
	Loans and Advances by Provincial Government ...			74,78
	Advances from Provincial Loans Fund			18,88
	Subventions from Central Road Development Account.			17,80
	Civil Deposits			2,52
	Miscellaneous Government Account ... ..			.....
	Deposit Account of grants for the economic develop- ment and improvement of rural areas.			.....
	Deposit Account of grants from Sugar Excise Duty...			18
	Deposit Account of grants for the scheme for co- operative training and education.			.....
	Total, Debt Heads ...			1,37,10
	Total Receipts ...			18,40,68
	Opening balance ...			(a) 69,91
	Grand Total ...			14,10,69

(a) Includes balance of Famine Relief Fund, 68/75.

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37 (budget).
1	2	3	4	5
	Direct Demands on Revenue.			
5	Land Revenue (Reserved)	45,80	47,35	46,95
6	Excise (Transferred)	42,34	41,35	41,13
7	Stamps (Reserved)	1,86	1,51	2,00
8	Forest (Transferred)	26,36	27,50	27,22
8A	Forest Capital Outlay (Transferred)	48	53	52
9	Registration (Transferred)	5,27	5,56	5,62
9A	Scheduled Taxes (Reserved)	21	23	23
	Total ...	1,22,32	1,24,43	1,23,67
	Reserved ...	47,87	49,49	49,18
	Transferred ...	74,45	74,94	74,49
	Irrigation Revenue Account.			
14	Interest on Works for which capital accounts are kept— Irrigation Works (Reserved).			42,66
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—			
	A. Irrigation Works (P. W.)... ..	4,15	3,65	3,88
	B. Navigation, Embankment and Drainage Works (P. W.).	53	55	54
	A. Irrigation Works (Civil)	3	2	22
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	53	54	.....
	Total (Reserved) ...			47,30
	Debt Services.			
19	Interest on Ordinary Debt (Reserved)			1,45,01
20	Interest on other obligations (Reserved) ... ..			.....
21	Reduction or Avoidance of Debt (Reserved)			17,81
	Total (Reserved) ...			1,62,82

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37 (budget).
1	2	3	4	5
	Civil Administration.			
22	General Administration (Reserved)	92,27	97,21	1,02,45
22	General Administration (Transferred)	1,04	1,02	1,01
24	Administration of Justice (Reserved)	57,35	59,85	59,98
25	Jails and Convict Settlements (Reserved)	16,72	16,71	17,49
26	Police (Reserved)	1,37,20	1,38,26	1,40,09
27	Ports and Pilotage (Reserved)	5	5	6
30	Scientific Departments (Transferred)	90	91	96
31	Education (Reserved)	4,76	4,78	5,03
31	Education (Transferred)	1,47,47	1,48,66	1,55,60
32	Medical (Reserved)	5	5	10
32	Medical (Transferred)	39,42	40,59	40,66
33	Public Health (Transferred)	24,04	22,54	21,85
34	Agriculture (Transferred)	20,52	21,84	22,46
35	Industries (Transferred)	4,21	6,25	7,30
37	Miscellaneous Departments (Reserved)	5,68	6,22	14,72
37	Miscellaneous Departments (Transferred)	69	75	1,16
	Total ...	5,52,37	5,65,69	5,90,97
	Reserved ...	3,14,07	3,23,13	3,39,97
	Transferred ...	2,38,30	2,42,56	2,51,00
	Civil Works.			
41	Civil Works (Reserved)	3,55	3,35	2,92
41	Civil Works (Transferred)	73,23	86,19	1,11,82
42	Bombay Development Scheme (Reserved)	3,31	3,54	4,09
	Total ...	80,09	93,08	1,18,33
	Reserved ...	6,86	6,89	7,01
	Transferred ...	73,23	86,19	1,11,82
	Miscellaneous.			
43	Famine (Reserved)— A. Famine Relief	2	8	.....
	B. Transfers to Famine Relief Fund ... ..	.....	.....	.....
45	Superannuation Allowances and Pensions (Reserved) ...	79,53	84,39	90,53
45-A	Commutation of Pensions financed from ordinary revenues (Reserved).	12	10	6
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred). (Reserved) (Transferred)	8,52 1,16	9,64 1,19	9,15 1,33
47	Miscellaneous (Reserved)	18,52	18,06	19,02
47	Miscellaneous (Transferred)	5,08	4,57	4,19
	Total ...	1,12,95	1,18,03	1,24,23
	Reserved ...	1,05,71	1,12,27	1,18,76
	Transferred ...	7,24	5,76	5,52

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37 (budget).
1	2	3	4	5
	Extraordinary Items.			
52	Extraordinary Charges (Reserved)	1,05	25	2
	Expenditure in England.			
	Secretary of State (Reserved)	2,71	2,99	3,03
	Secretary of State (Transferred)	5	3	3
	High Commissioner (Reserved)	26,26	26,42	27,06
	High Commissioner (Transferred)	7,09	6,12	5,16
	Total ...	36,11	35,56	35,28
	Reserved ...	28,97	29,41	30,09
	Transferred ...	7,14	6,15	5,19
	Total Expenditure charged to revenue ...			12,03,17
	Reserved ...			7,55,15
	Transferred ...			4,48,02
	Capital Account not charged to Revenue.			
52A	Forest Capital Outlay (Transferred) ... ..	.....	.....	.....
55	Construction of Irrigation Works (Reserved)	5,12	4,73	3,25
56A	Capital outlay on improvement on Public Health (Transferred).	35	1,36	2,16
59	Bombay Development Scheme (Reserved)	-75	5,17	2,54
60	Civil Works not charged to Revenue (Transferred)	33	4	3
60A	Other Provincial Works not charged to Revenue (Reserved). ... ..	.....	.....	.....
60B	Payment of Commuted value of Pensions (Reserved)	9,13	8,00	7,89
61	Payments to Retrenched Personnel (Reserved)	-31	-45	-52
	Total ...	13,87	18,85	15,35
	Reserved ...	13,19	17,45	13,16
	Transferred ...	68	1,40	2,19
	Debt, Deposits and Advances.			
	<i>Reserved.</i>			
	Transfers from Famine Relief Fund ... ..			.....
	Famine Relief Fund			2,25
	Deposits of Depreciation Fund of Government Presses			40
	Deposits of Depreciation Reserves of Nasik Distillery			5
	Appropriation for Reduction or Avoidance of Debt ... ..			.....
	Sinking Fund Investment Account ... ..			.....
	Suspense Account ... ..			.....
	Loans and Advances by Provincial Government			5,77
	Repayment of Advances from the Provincial Loans Fund			83,10
	Miscellaneous Government Account ... ..			.....
	Subventions from Central Road Development Account			29,20
	Civil Deposits			2,52
	Deposit Account of grants for the economic development and improvement of rural areas.			2,65
	Deposit Account of grants from Sugar Excise Duty			25
	Deposit Account of grants for the scheme for co-operative training and education.			23
	Total, Debt Heads (Reserved) ...			1,26,42
	Total, Capital and Debt Heads ...			1,41,77
	Reserved ...			1,39,53
	Transferred ...			2,19
	Total, Disbursements ...			13,44,94
	Reserved ...			8,94,73
	Transferred ...			4,50,21
	Closing Balance ...			(a) 65,65
	Grand Total ...			14,10,59

(a) Includes balance of Famine Relief Fund ... 68,00.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1936-37 Budget Estimates.			Expenditure up to 31st March 1936.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1935-36.	1936-37.	
1	2	3	4	5	6	7	8
Irrigation Works ...	4,87,52	...	4,87,52	4,78,89	3,85	3,25	6,58
59, Bombay Development Scheme ..	7,23,06	...	7,23,06	5,86,90	7,20*	4,98*	1,23,98*†
60, Civil Works ...	19,89	...	19,89	19,55	4	4	4‡
Other Works ...	7,06	15	7,21	1,00	55	2,16	8,50
Total ...	12,37,53	15	12,37,68	10,81,34	11,64	10,48	1,84,05

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "60-B, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

† The major portion of this expenditure will not be incurred until financial conditions improve.

‡ The balance of 22 represents anticipated saving.

STATEMENT C.
STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.				Total out-standings on 1st April 1936.	To be borrowed in 1936-37.	To be repaid in 1936-37 (a).	Total outstandings on 31st March 1937.
				2	3	4	5
I. Bombay Development Scheme				7,48,22	4,27	4,11	7,48,38
Total ...				7,48,22	4,27	4,11	7,48,38
II. Irrigation Works—							
(a) Productive				1,20,16	.....	52	1,19,64
(b) Unproductive				1,31,12	3,25	2,87	1,31,50
(c) Pre-reform				6,15,65*	.....	.....	6,15,65
Total ...				8,66,93	3,25	3,39	8,66,79
III. Other purposes—							
(a) Productive				99,37	2,15	32	1,01,30
(b) Unproductive				4,05,35	9,16	14,20	4,00,31
Total ...				5,04,72	11,31	14,52	5,01,51
IV. Local Bodies in Bombay—							
Bombay Port Trust				3,56,95	.....	14,20	3,42,75
Bombay Improvement Trust				7,65,33	.....	18,89	7,46,44
Bombay Municipality				7,53,62	.....	26,80	7,26,82
Total ...				18,75,90	.....	59,89	18,16,01
V. Provincial Loans and Advance Account... ...				1,48,29	.....	1,19	1,47,10
Total ...				1,48,29	.....	1,19	1,47,10
Grand Total ...				41,44,06	18,83	83,10	40,79,79

Note.—The figures of outstanding debt on 1st April 1936 have been calculated on the basis of the draft of the Government of India (Constitution of Sind) Order. They are provisional and are liable to modification as the result of changes that may be made in the Draft Order in Council and as the result of more detailed audit analysis after the close of the current year.

(a)—For explanations please see remarks under “21, Appropriation for Reduction or Avoidance of Debt” and under “Debt, Deposits and Advances”.

* Not repayable under the Devolution Rules.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees)

Head.	Total debt outstanding on 1st April 1936.	Amount passed on to Local Bodies.	Net debt on 1st April 1936.	Debt Charges.			Deduct direct net receipts.	Net Burden.	Met from	
				Interest.	Equated payments (principal portion).	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11
I. Bombay Development Scheme ...	7,48,22	...	7,48,22	37,48	4,11	41,59	2,81	38,78	38,78	...
Total ...	7,48,22	...	7,48,22	37,48	4,11	41,59	2,81	38,78	38,78	...
II. Irrigation Works—										
(a) Productive ...	1,20,16	...	1,20,16	6,34	52	6,86	12,38	26,84	26,84	...
(b) Unproductive...	1,31,12	...	1,31,12	6,67	2,87	9,54				
(c) Pre-reform ...	6,15,65	...	6,15,65	22,82	...	22,82				
Total ...	8,66,98	...	8,66,98	35,83	3,89	39,22	12,38	26,84	26,84	...
III. Other purposes—										
(a) Productive ...	99,37	...	99,37	5,22	32	5,54	3,99	36,10	36,10	...
(b) Unproductive ...	4,05,35	...	4,05,35	20,35	14,20	34,55				
Total ...	5,04,72	...	5,04,72	25,57	14,52	40,09	3,99	36,10	36,10	...
IV. Local Bodies in Bombay for Development purposes ...	18,75,90	18,75,90	...	...	...	...	...	...	...	...
V. Provincial Loans and Advance Account—										
Post-reform ...	1,48,29	...	1,48,29	7,60	1,19	8,79	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
Total ...	1,48,29	...	1,48,29	7,60	1,19	8,79				
Grand Total ...	41,44,06	18,75,90	22,68,16	1,06,48	23,21	1,29,69	...	1,01,72	1,01,72	...

NOTE.—This statement shows the net burden in 1936-37 of all debt outstanding on 1st April 1936.

(a)—See footnote under Statement C.

Schedule of Demands for grants of the Government of Bombay for the year 1936-37 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
					Total.
A.—Expenditure from Revenue.					
1	Hon'ble the Revenue and Finance Member.	Land Revenue—Reserved	5, Land Revenue... { Refunds ... Other expenditure... }	8,40 32,34	35,74
2	Hon'ble the Minister for Education.	Excise—Transferred	6, Excise ... { Refunds ... Other expenditure... }	3,17 39,35	42,52
3	Hon'ble the Revenue and Finance Member.	Stamps—Reserved	7, Stamps ... { Refunds ... Other expenditure... }	1,77 2,00	3,77
4	Hon'ble the Minister for Local Self-Government.	Forest—Transferred	8, Forest ... { Refunds ... Other expenditure... }	11 22,90	23,01
5	Do.	Forest Capital Outlay—Transferred	{ 8A, Forest Capital Outlay Charged to Revenue. 52-A, Capital Outlay on Forests ... }	52	52
6	Hon'ble the Minister for Education.	Registration—Transferred	9, Registration ... { Refunds ... Other expenditure... }	4 5,62	5,66
7	Hon'ble the Revenue and Finance Member.	Scheduled Taxes—Reserved	9A, Scheduled Taxes. { Refunds ... Other expenditure... }	7 23	30
8	Hon'ble the Home and General Member.	Irrigation (including Working Expenses)—Reserved.	'XIII.—Deduct—Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' { Refunds ... Working expenses... Other expenditure—Public Works Civil ... }	6 9,72 3,42 21	13,41
9	Hon'ble the Revenue and Finance Member.	Interest on ordinary debt—Reserved	19, Interest on ordinary debt	1	1
10	Do.	General Administration—Reserved	22, General Administration—Except Heads of Provinces—Ministers.	85,15	85,15
11	Do.	General Administration—Transferred	22, General Administration—Heads of Provinces—Ministers.	1,01	1,01
12	Hon'ble the Home and General Member.	Administration of Justice—Reserved	24, Administration of Justice. { Refunds ... Other expenditure... }	84 52,34	53,18
13	Do.	Jails and Convict Settlements—Reserved	25, Jails and Convict Settlements. { Refunds ... Other expenditure... }	1 16,47	16,48
14	Do.	Police—Reserved	26, Police ... { Refunds ... Other expenditure... }	1 1,33,13	1,33,14
15	Do.	Ports and Pilotage—Reserved	27, Ports and Pilotage	1	1
16	Hon'ble the Minister for Education.	Scientific Departments—Transferred	30, Scientific Departments	96	96
17	Hon'ble the Home and General Member.	Education—Reserved	31, Education	5,07	5,07
18	Hon'ble the Minister for Education.	Education—Transferred	31, Education ... { Refunds ... Other expenditure... }	2 1,50,62	1,50,64
19	Hon'ble the Home and General Member.	Medical Services—Reserved	32, Medical	10	10
20	Hon'ble the Minister for Local Self-Government.	Medical Services—Transferred	32, Medical ... { Refunds ... Other expenditure... }	6 37,14	37,20
21	Do.	Public Health—Transferred	33, Public Health... { Refunds ... Other expenditure... }	1 19,93	19,94
22	Hon'ble the Minister for Education.	{ (a) Agriculture and (b) Civil Veterinary Services. } Transferred.	34, Agriculture ... { Refunds ... Other expenditure... }	1 20,98	20,99
23	Do.	Industries—Transferred	35, Industries	7,30	7,30
24	Hon'ble the Home and General Member.	Miscellaneous Departments—Reserved	37, Miscellaneous Departments. { Refunds ... Other expenditure... }	1,06 13,94	15,00
25	Hon'ble the Minister for Education.	Miscellaneous Departments—Transferred	37, Miscellaneous Departments	1,16	1,16
26	Hon'ble the Revenue and Finance Member.	Civil Works—Reserved	41, Civil Works	2,20	2,20

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
					Total.
		A.—Expenditure from Revenue—contd.			
27	Hon'ble the Minister for Local Self-Government.	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... { Refunds ... Other expenditure...	11 (a) 1,13,55	1,13,66
28	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme ...	3,62	
29	Hon'ble the Revenue and Finance Member.	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. { Refunds ... Other expenditure...	1 84,40	84,41
30	Do. ...	Commutation of pensions financed from ordinary revenue—Reserved.	45A, Commutation of pensions financed from ordinary revenue.	4	
31	Hon'ble the Home and General Member.	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. { Refunds ... Other expenditure...	1 10,48	10,49
32	Hon'ble the Revenue and Finance Member.	Miscellaneous—Reserved ...	47, Miscellaneous ... { Refunds ... Other expenditure...	84 19,02	
33	Hon'ble the Minister for Local Self-Government.	Miscellaneous—Transferred ...	47, Miscellaneous ... { Refunds ... Other expenditure...	2 4,19	4,21
34	Hon'ble the Revenue and Finance Member.	Extraordinary charges—Reserved ...	52, Extraordinary charges. ...	2	
35	Do. ...	Expenditure in England.			
		Secretary of State—Reserved and Transferred.	}	5,33	5,33
		High Commissioner—Reserved and Transferred.			
		B.—Expenditure charged to Capital.		Total ...	9,16,11
36	Hon'ble the Home and General Member.	Irrigation—Reserved ...	55, Construction of Irrigation Works ...	2,46	2,46
37	Hon'ble the Minister for Local Self-Government.	Public Health—Transferred ...	56A, Capital Outlay on improvements of Public Health.	2,07	2,07
38	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved...	59, Bombay Development Scheme ...	2,50	2,50
39	Hon'ble the Minister for Local Self-Government.	Public Works Department—Transferred ...	60, Capital Outlay for Civil Works (P. W.)...	2	2
40	Hon'ble the Revenue and Finance Member.	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	7,48	7,48
		C.—Expenditure under Debt, Deposits and Remittance Head.		Total ...	14,58
41	Do. ...	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		5,77

Note.—'Refunds' will, in each case, be found in the White Book for 1936-37 under the corresponding Revenue head of account.

(a) This demand is made up as shown below :—

41, Civil Works—(Transferred)	...	...	1,07,74	
41, Civil Works—(Reserved)—				
Establishment	...	...	54 } 58	
Tools and Plant	...	...	4 }	
XIII—Deduct—Working Expenses—				
Establishment	...	...	3,80 } 3,43	
Tools and Plant	...	...	13 }	
15, Other Revenue Expenditure—				
Establishment	...	...	78 } 79	
Tools and Plant	...	...	6 }	
42, Bombay Development Scheme—				
Establishment	...	...	35 } 38	
Tools and Plant	...	...	3 }	
55, Construction of Irrigation Works—				
Establishment	...	...	56 } 62	
Tools and Plant	...	...	4 }	
60, Civil Works—Provincial—				
Establishment	...	...	1 } 1	
Tools and Plant	...	...		
				1,13,55

INTRODUCTORY NOTE.

The Bombay Budget for 1936-37 has been framed provisionally on the assumption that the proposals of His Majesty's Government in the Draft Government of India (Constitution of Sind) Order 1936 now under consideration by Parliament will be approved and will take effect from the 1st April 1936. If that Order does not receive approval, or if it is approved with amendments which have financial implications in relation to the Bombay Presidency, it will become necessary to submit supplementary budget proposals in the light of the Parliamentary decision.

2. The accounts figures of 1934-35 and the budget estimates of the current year are for the Bombay Presidency including Sind, and there are no official figures for the separate areas of Bombay excluding Sind. Careful analysis of the figures has been made and the expenditure of Bombay (excluding Sind) in 1934-35 and 1935-36, as accurately as it can be ascertained, has been shown under all heads excepting the debt heads, which are dealt with in the next paragraph.

3. Figures under the heads "XVI-Interest", "14-Interest on works for which capital accounts are kept", "19-Interest on Ordinary Debt", "20-Interest on other obligations", "21-Appropriation for Reduction or Avoidance of Debt" and "Debt and Deposits" have not been shown for the years 1934-35 and 1935-36 as the allocation of debt between the two areas will, if separation takes place, have effect only from the 1st April 1936 and it cannot be carried effectively into the analysis of past figures.

4. The financial provisions for the separation of Sind from the Presidency of Bombay are stated in the second schedule to the Draft Order in Council which has been published in the press. It may be convenient if its main provisions are briefly summarised. All permanent assets will be the property of the province in which they are situated and outstanding debt linked with the assets will pass with them. Bombay Development debt will remain with Bombay. Barrage debt will pass to Sind, save that the debt of the Nasirabad section will be taken over by the Government of India, and debt borrowed for pensionary charges will be divided between the areas on the same basis as other pensionary liabilities, which is that the liability for pensions earned before the date of separation, and for loan moneys applied to meet pensionary charges, including pension commutations, will be divided in the proportions in which the revenues of the Bombay Presidency including Sind have been collected in the two areas. This adjustment will throw an additional burden of 3 lakhs on next year's Bombay budget, as 34 lakhs of barrage borrowings for pensionary charges will remain with Bombay. Outstanding debt which is not connected with permanent assets will be similarly allocated. The reason for allocation on this basis is that pensionary charges and unallocated debt are at present the joint responsibility of the Presidency including Sind, their annual costs are a burden upon the two areas in proportion to the revenues which are collected in those areas. Accordingly these responsibilities have been divided in the revenue ratio which, from an analysis of revenues over the ten years 1922-23 to 1931-32, has been ascertained to be 15 per cent. collected in Sind and 85 per cent. collected in the Bombay Presidency excluding Sind. The balance in the Famine Relief Fund will be divided on the same basis. The outstanding credits of the Provincial Loans and Advance Account will pass to the areas in which the borrowers reside, together with equal amounts of debt to the Government of India outstanding against that Account. Loan savings will be allocated according to the purposes for which they were borrowed. Substantial quantities of unissued stores of any class will be divided in proportion to the indents of the two areas over the past three years. The balance at credit of the Road Development Fund will be divided in such a way that, after taking account of expenditure in the two areas, Sind will receive one-quarter of the total credits received by the Presidency up to the time of separation.

5. *Conversion and partial repayment of Bombay Development Loan.*—The Bombay Development Loan of 1920 matured on the 1st November 1935. On that

date Government and the Presidency Corporations were liable for the following amounts :—

	Rs. (lakhs).
Government	2,96·40
Bombay Port Trust	1,47·53
Bombay Municipality (Municipal account)	1,25·00
Bombay Municipality (Improvement account)	3,70·00

The securities in the Government sinking fund realised 2,21·30 lakhs and those in the municipal sinking fund realised 42·33 lakhs, making a total of 2,63·63 lakhs which was used for repayments. 6·09 lakhs were available from loan savings carried over from the previous year, and 6,69·21 lakhs were borrowed at 3½ per cent. from the Provincial Loans Fund. 69·01 lakhs of the amount borrowed were retained on the Government account and the remainder was re-lent, at the same rate of interest, to the bodies concerned in the following shares :—

	Rs. (lakhs).
Bombay Port Trust	1,47·53
Bombay Municipality (Municipal account)	82·67
Bombay Municipality (Improvement account)	3,70·00

The amount on the Government account will be repaid over 40 years in equated instalments of interest and capital amounting to 3·38 lakhs a year. In comparison with the former amounts payable as interest and sinking fund provision this annual payment involves a betterment to provincial revenues of about 22 lakhs a year.

6. The closing balance of the Presidency including Sind at the end of the current year has been estimated at 1,51·70 lakhs. On the basis of the financial adjustments detailed in the fourth paragraph the opening balance of Bombay (excluding Sind) is estimated at 69·91 lakhs made up of the following items :—

	Rs. (lakhs).
Famine Relief Fund	63·75
Road Development Account	39·44
Depreciation Funds of presses and distillery	6·07
Loan savings	1·92
Civil deposits	0·71
Deposit account of grants for economic development and improvement of rural areas	3·37
Deposit account of grants for the scheme for co-operative training and education	0·45
Deposit account of grants from the Sugar Excise Duty	0·07
Free balance	—45·87

7. The revenue budget estimates of Bombay for next year are as follows :—

	Rs. (lakhs).
Revenue receipts	12,03·58
Expenditure debitable to revenue	12,03·17
Revenue surplus	0·41

These estimates take account of the renewal of the Finance Act, 1932, of which it is estimated that the revenue in Bombay (excluding Sind) amounts to about 25 lakhs.

8. *Effect of the separation of Sind on Bombay's finances.*—The betterment to Bombay from Sind separation was estimated in the Irving-Harris report at 97 lakhs, on the basis of the figures of the three years 1927-28 to 1929-30, and by the Sind Conference of 1932 at 79 lakhs. Part of the Irving-Harris estimate has

been absorbed by the subsequent fall in revenue receipts. A recent analysis of the figures of 1935-36 indicates that the deficit of the subprovince of Sind in the current year is about 85 lakhs, of which 9 lakhs of expenditure on Sind canals was financed from the Famine Fund excess, a source which will no longer be available as on the 1st April 1936 the fund will stand at its statutory minimum of 63 lakhs and there are no appreciable further recoveries expected of past famine expenditure. The betterment available from Sind separation may therefore be estimated at about 76 lakhs to which may be added 22 lakhs betterment from the development loan conversion. On the other hand, as has been shown in the introductory note to the White Book on the current year's revised estimates, the true revenue deficit of the current year amounts to 53 lakhs. Three lakhs of increased receipts in 1936-37 under the principal heads of revenue are balanced by three lakhs made up of two items which were utilised in 1935-36 and which will not be available in 1936-37, namely 2 lakhs of famine fund excess and one lakh saving from the pay cut for one month. The balance of 45 lakhs has been utilised as follows:—

	Rs.
Abolition of tolls on bullock-carts	9 lakhs.
Rebates admissible in the first year of the new motor vehicle taxes	6½ "
Additional provision for primary and secondary education ..	6½ "
Additional provision for repairs to provincial and local bodies' civil works	5 "
Increase in pension charges	6 "
Increased debt charges on Bombay's share of barrage borrowings for pensionary charges (see paragraph 4)	3 "
Reforms, increase in next year's budget compared with expenditure in the current year's revised estimate, mainly for new elections	5½ "
Repairs to canals, tanks and bandharas	½ "
Vocational training of the middle-class unemployed	½ "
Grant to the Indian Women's University	½ "
Net increase in expenditure on other new items (after deducting expenditure in the current year on non-recurrent items including new major works)	2½ "
Total	45 "

11th February 1936.

C. G. FREKE,

Financial Secretary to Government.

**MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER
EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.**

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules, the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account either during the current year or next year.

III, Salt.

	1934-35.	1935-36.	Budget estimate, 1936-37.
Revenue	4	4	..

2. The Salt (Additional Import Duty) Act, 1931, has been extended up to 30th April 1936. It is expected that this Government will receive 4 during the current year as its share on this account. No provision has been made for next year as intimation regarding the further extension of the Act has not been received as yet.

V and 5, Land Revenue.*Revenue.*

	1934-35.	1935-36.	Budget estimate, 1936-37.
(1) Ordinary Revenue	3,39,64	3,40,00	3,46,00
(2) Miscellaneous	5,23	5,11	4,60
(3) Sale-proceeds of waste lands and redemption of land tax	1,71	1,50	1,27
	3,46,58	3,46,61	3,51,87
<i>Deduct</i> —Land Revenue due to irrigation	— 6,71	— 6,64	— 6,93
Net Total ..	3,39,87	3,39,97	3,44,94
Recoveries on account of survey and settlement charges ..	2,75	3,00	3,30
Recoveries of overpayments	7	8	12
Collection of payments for services rendered	32	35	32
Total, Land Revenue ..	3,43,01	3,43,40	3,48,68
<i>Deduct</i> —Refunds	— 2,15	— 2,58	— 3,40
Total ..	3,40,86	3,40,82	3,45,28

Expenditure.

	1934-35.	1935-36.	Budget estimate, 1936-37.
(1) Charges of Administration	18,66	18,98	18,82
(2) Survey and Settlement	90	94	94
(3) Land Records	12,20	12,73	12,66
(4) Assignments and Compensations	14,04	14,49	14,29
(5) Expenditure in England (Stores)	..	21	24
Total ..	45,80	47,35	46,95

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to irrigation heads (XIII and XIV). The increase in the ensuing year's budget estimate as compared with the figure for 1934-35 is due to the fact that suspensions on a large scale had to be given in 1934-35 in consequence of damage to crops by frost.

4. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The next year's budget estimate is based on the average of receipts during the past three years under this head.

5. *Sale proceeds of waste lands, etc.*—The receipts under this head are of a fluctuating nature depending on the demand for land.

6. *Recovery on account of survey and settlement charges.*—The increase in the ensuing year's budget estimate as compared with the figure for 1934-35 and the estimate for the current year is due to anticipated increase in survey and measurement operations.

7. *Refunds.*—The increase in the ensuing year's budget estimate as compared with the figure for 1934-35 and the estimate for the current year is due to an abnormal provision of 1,26 for refund of non-agricultural assessment for the years 1932-33 to 1935-36 to the Khot of Vile Parle.

Expenditure.

8. The current year's estimate under the major head stands at 47,35 against the total figure of 45,80 for 1934-35. The increases are as under :—

(1) *Charges of Administration.*—The increase is due to the payment of certain decretal amount to the Chief of Bawda ;

(2) *Land Records.*—The increase is mainly under "Pot Hissa measurement operations" and "cost of boundary marks recoverable from landholders" and also under "Pay of establishment" and is due to the fact that the emergency cut in pay has been in operation for one month only in 1935-36 ;

(3) *Assignments and compensations.*—The increase is on account of payment of arrears.

9. The ensuing year's budget estimate closely follows the current year's and calls for no special remarks.

VI and 6, Excise.

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
Country spirits	1,49,22	1,62,30	1,63,40
Country fermented liquor	65,07	71,00	69,70
Malt liquors	14	12	13
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	25,71	25,68	25,70
Receipts from commercial spirits including denatured spirits and medicated wines	5,26	5,20	5,37
Opium	22,94	22,12	21,82
Hemp and other drugs	19,75	19,00	19,79
Recoveries of investments in Government commercial undertakings	3	3	..
Fines, confiscations and miscellaneous	87	88	87
Recoveries of overpayments	4	1	..
Collection of payments for services rendered	3	3	26
Distilleries	26,21	26,30	26,67
<i>Deduct—Refunds</i>	— 3,14	— 3,27	— 3,17
Total ..	3,12,13	3,29,40	3,30,54

Expenditure (Transferred).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Superintendence	1,12	1,12	1,20
District Charges	14,76	15,14	15,33
Cost of opium supplied to Excise Department	3,57	2,87	3,79
Distilleries	12,26	12,61	12,69
Excise compensations	10,63	9,60	8,12
Expenditure in England-Stores	..	1	..
Total ..	42,34	41,35	41,13

Revenue.

10. *Country spirits*.—The current year's estimate shows an increase of 13,08 as compared with the figure of the previous year mainly due to the postponement in 1934-35 of recovery of part of the revenue which would have been realised in that year but for the introduction in the Town and Island of Bombay from 1st April 1935 of the system of payment of licence fees by instalments instead of in one lump sum. The increase of 1,10 in the ensuing year's budget as compared with the current year's estimate is due to larger receipts anticipated on account of still-head duty.

11. *Country fermented liquor*.—The increase of 5,93 in the current year's estimate as compared with the figure of the previous year is due chiefly to larger receipts realised from licence fees. Smaller receipts under licence fees partially counterbalanced by a small increase in tree tax receipts account for the decrease of 1,30 in the ensuing year's budget estimate as compared with the current year's estimate.

12. *Opium*.—The decrease of 82 in the current year's estimate as compared with the figure of the previous year is mainly due to less receipts from licence fees. The decrease of 30 in the ensuing year's budget as compared with the current year's estimate is chiefly due to anticipated fall in consumption.

13. *Hemp and other drugs*.—The decrease of 75 in the estimate for the current year as compared with the past year's figure is mainly due to less receipts from licence fees. The increase of 79 in the ensuing year's estimate as compared with the estimate for the current year is on account of larger receipts anticipated from licence fees.

14. *Collection of payments for services rendered*.—The increase of 23 in the ensuing year's budget estimate as compared with the current year's estimate is due to the credit from the Central Government on account of leave contribution for the establishment employed for the collection of excise duty on sugar and matches for the years 1934-35 to 1936-37.

15. *Distilleries*.—The increase of 37 in the ensuing year's budget as compared with the current year's estimate is mainly due to anticipated larger receipts from sale of spirits.

Expenditure.

16. *Superintendence*.—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment and the Chief Account Officer of Excise and his establishment. The increase of 8 in the ensuing year's budget as compared with the current year's estimate is due mainly to (1) increased provision for the Commissioner of Excise as first grade Commissioner from August next, and (2) the proposed entertainment of an Assistant Supervisor and a clerk in the office of the Commissioner of Excise.

17. *District Charges*.—This minor head records the expenditure of the excise staff in the Town and Island of Bombay and the mofussil. The increase of 38 in the current year's estimate as compared with the figure of the past year is due to (1) the fact that the emergency cut in pay was in force throughout the year 1934-35 against only one month of the current year, and (2) increased expenditure under allowances, honoraria, etc. The increase of 19 in the ensuing year's budget estimate as compared with the current year's estimate is due to the entertainment of additional excise staff in the mofussil mainly on account of the termination of the abkari lease with the Sachin State, partially counterbalanced by reduced provision on account of pay of establishment and allowances, honoraria, etc.

18. *Cost of opium supplied to Excise Department*.—The decrease of 70 in the current year's estimate as compared with the figure of the previous year is due to the purchase in 1934-35 of a part of the stock of opium required for consumption in the current year. The increase of 92 in the ensuing year's estimate as compared with the current year's is due to the necessity of making a normal year's purchases.

19. *Distilleries*.—This minor head includes provision for the expenditure on account of the Nasik and Dhadgaon distilleries. The increase of 35 in the current year's estimate as compared with the figure for 1934-35 is due to larger expenditure under "Contingencies". The increase of 8 in the ensuing year's budget over the current year's estimate is on account of the share of the Excise Department towards the cost of the forest establishment in the Akrani Mahal of the West Khandesh District.

20. *Excise Compensations*.—The decrease of 1,03 in the current year's estimate as compared with the figure of the previous year is due to less compensation to be paid to certain Indian States for the lease of their abkari and hemp drugs revenue in consequence of revised arrangements, and smaller expenditure on account of gain on liquor payable to certain States. The decrease of 1,48 in the next year's estimate as compared with the current year's is due to (1) less compensation to be paid to certain States for the lease for their abkari and hemp drugs revenue, (2) absence of provision for surplus amount to be paid to certain States in respect of their abkari and hemp drugs leases, and (3) the termination of the abkari lease of the Sachin State.

VII and 7, Stamps.

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
<i>A—Non-judicial.</i>			
(1) Sale of Stamps	68,47	68,77	66,18
(2) Duty on impressing documents	2,90	3,24	2,48
(3) Fines and Penalties	46	30	24
(4) Miscellaneous	29	25	25
Total, A—Non-judicial Stamps ..	72,12	72,56	69,15
(5) Deduct—Refunds	— 81	— 66	— 67
Total ..	71,31	71,90	68,48
<i>B—Judicial.</i>			
(6) Sale of Stamps	69,26	67,47	70,51
(7) Fines and Penalties	8	7	5
(8) Miscellaneous	1	1	1
Total, B—Judicial Stamps ..	69,35	67,55	70,57
(9) Deduct—Refunds	— 1,14	— 85	— 1,10
Total ..	68,21	66,70	69,47
Grand Total ..	1,39,52	1,38,60	1,37,95

Expenditure (Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
<i>A—Non-judicial.</i>			
(1) Superintendence	27	27	34
(2) Charges for the sale of stamps	64	67	65
(3) Cost of stamps supplied from the Central Stamp Stores .	24	23	21
Total, A—Non-judicial ..	1,15	1,17	1,20

	1934-35.	1935-36.	Budget estimate, 1936-37.
<i>B—Judicial.</i>			
(4) Superintendence	25	27	34
(5) Charges for the sale of Stamps	36	37	37
(6) Cost of stamps supplied from the Central Stamp Stores.	11	10	9
Total, B—Judicial	72	74	80
Grand Total	1,87	1,91	2,00

Revenue.

21. *A—Non-judicial.*—The estimate for the current year is higher than the figure for 1934-35 by 59. The increase is mainly due to the improvement of receipts under the sub-heads Impressed Stamp Papers, Unstamped documents and duty on documents voluntarily brought for adjudication. The next year's estimate which is based on the progress of 3 year's actuals is less than the estimate for the current year by 3,42. This is due to the fact that the revenue from Impressed Stamp Papers, Share transfer stamps, unstamped documents, duty on documents voluntarily brought for adjudication, etc., is of a fluctuating nature.

22. *B—Judicial.*—The estimate for the current year is less than the figure for 1934-35 by 1,51. This decrease is not expected to continue next year. The next year's estimate is based on the progress of past actuals.

Expenditure.

23. The increase in the next year's budget estimate as compared with the figure for 1934-35 and the estimate for the current year is due to the stoppage by the Post and Telegraphs Department of the annual contribution taken in reduction of expenditure under this head for work done by this Government in connection with the storage and distribution of postal stamps and postal stationery by the Bombay Stamp Depot.

VIII and 8, Forest.

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
Timber and other produce removed from the forests by Government agency	13,42	13,13	12,09
Timber and other produce removed from the forests by consumers or purchasers	31,83	32,23	32,24
Drift and Waif wood and confiscated forest produce	3	2	3
Revenue from forests not managed by Government	20	21	20
Miscellaneous	2,94	2,74	2,71
Total ..	48,42	48,33	47,27
<i>Deduct—Refunds</i>	<i>—11</i>	<i>—11</i>	<i>—11</i>
Total ..	48,31	48,22	47,16

Expenditure (Transferred).

	1934-35.	1935-36.	Budget estimate, 1936-37.
General Direction	64	77	83
Conservancy, Maintenance and Regeneration	8,49	8,92	7,27
Establishments	17,23	17,81	18,14
Interest on Capital Outlay	..	..	98
Total ..	26,36	27,50	27,22

Revenue.

24. *Timber and other produce removed from the forests by Government agency.*—The decrease (29) in the estimate for the current year as compared with the figure for 1934-35 occurs mainly under "Timber." The decrease of 1,04 in the ensuing year's budget estimate as compared with the current year's estimate is due to (a) a limited quantity of timber and sawn material available for sale next year in the sale depôts of the Eastern Division, Kanara, owing to restricted fellings consequent on the revision of the Yellapur-Mundgod High Forests Working Plan, (b) the absence of fresh contracts in the Gund Range owing to the revision of the Gund Working Plan, (c) the closing down of the sawmills at Kirwatti and Mandurli, (d) a heavy drop in prices for sandalwood owing to trade depression, and (e) the curtailment of departmental exploitation of firewood and manufacture of charcoal to feed the depôts at Mahableshwar and Panchgani.

25. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase (40) in the current year's estimate as compared with the figure for 1934-35 is mainly due to the realization of better prices for coupes and grass Kurans.

26. *Miscellaneous.*—The revenue under this head is of a fluctuating character. The decrease (20) in the estimate for the current year as compared with the figure for 1934-35, is due mainly to (a) the contemplated sale of the grass sheds at Palghar as a result of which no rent will be received for them, and (b) the proposed resumption of a number of plots given out for in-forest cultivation and the consequent loss of assessment thereon.

Expenditure.

27. *General Direction.*—The increase (13) in the estimate for the current year as compared with the figure for 1934–35 is due to (a) the fact that the latter allowed for the pay of the Chief Conservator for 11 months only, the retiring Chief Conservator having drawn his pay for March 1934 in the year 1933–34, (b) the removal of the emergency cut in pay from 1st April 1935, and (c) larger expenditure under travelling allowance and cost of passage. The increase (6) in the ensuing year's budget estimate as compared with the current year's estimate is due mainly to larger provision under "Forest training" owing to an increase in the number of ranger students at the Madras Forest College, Coimbatore.

28. *Conservancy, Maintenance and Regeneration.*—The increase (43) in the current year's estimate as compared with the figure for 1934–35 is due mainly to (a) an increase in the temporary establishment in the North Khandesh Division for the collection of import duty on timber and other produce and in the Kolaba Division for the inspection nakas, (b) the payment of remuneration to village officers in the West Khandesh Division for collecting grazing fees, (c) and larger expenditure on the maintenance of the Alnawar-Dandeli Railway, repairs to roads and non-residential buildings, and the supply of clothing. The expenditure under "Reproduction" and "Fire protection" also shows an increase. The decrease (1,65) in the ensuing year's estimate as compared with the current year's estimate is due to (a) less departmental operations owing to the suspension of the Gund Working Plan which is under revision, (b) the proposed sale of a greater number of coupes in the Kanara Western Division standing instead of working them departmentally, (c) the reduction in contract wages and labour rates, and (d) the closure of the Kirwatti and Mandurli sawmills for want of sufficient work.

29. *Establishments.*—The increase (58) in the current year's estimate as compared with the figure for the year 1934–35 is due mainly to (a) the removal of the 5 per cent. emergency cut in pay from 1st April 1935, and (b) the appointment of temporary guards for protective duties in the West Nasik Division. The increase (33) in the ensuing year's budget as compared with the current year's estimate is due mainly to (a) the absence of the emergency cut in pay for one month and (b) a smaller number of officers expected to be on leave outside India.

30. *Interest on Capital Outlay.*—As the combined debt of the Presidency has not been divided between the Presidency proper and Sind in 1934–35 and 1935–36 the debt charges have also not been divided between the two areas in the figures of those years. Consequently, the debit to "8-Forest" of interest on capital outlay has not been shown for those years.

8-A, Forest Capital Outlay charged to Revenue (Transferred).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Amount transferred from the head "52-A, Capital Outlay on Forests"	48	53	52

31. See remarks under "52-A, Capital Outlay on Forests not charged to Revenue."

IX and 9, Registration.*Revenue.*

	1934-35.	1935-36.	Budget estimate, 1936-37.
Fees for registering documents	14,19	14,81	14,62
Fees for copies of registered documents	32	32	32
Miscellaneous	12	13	13
Total ..	14,63	15,26	15,07
<i>Deduct—Refunds ..</i>	<i>—4</i>	<i>—3</i>	<i>—4</i>
Total ..	14,59	15,23	15,03

Expenditure (Transferred).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Superintendence	28	28	28
District Charges	4,99	5,12	5,15
Expenditure in England—Stores	..	16	19
Total ..	5,27	5,56	5,62

Revenue.

32. The increase of 64 in the estimate for the current year as compared with the figure for 1934-35 is mainly due to better progress of receipts from fees for registering documents. The ensuing year's budget estimate follows as far as possible the current year's estimate.

Expenditure.

33. The increase of 13 in the current year's estimate under "District Charges" as compared with the figure for the year 1934-35 is mainly due to the fact that allowance has been made in the current year for the emergency cut in pay for one month only against 12 months in 1934-35. The increase of 3 in the ensuing year's budget estimate as compared with the current year's estimate is mainly due to larger provision for temporary establishment.

IX-A, and 9-A Scheduled Taxes.

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
Entertainment tax	7,74	7,85	7,75
Betting tax—			
Totalizator	10,59	8,79	8,75
Bookmakers		1,56	1,70
Total ..	18,33	18,20	18,20
Deduct—Refunds ..	—6	—7	—7
Total ..	18,27	18,13	18,13

Expenditure—(Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Entertainment Tax	21	17	17
Betting Tax	..	6	6
Total ..	21	23	23

Revenue.

34. *Betting Tax.*—The decrease in the current year's estimate and next year's budget estimate as compared with the figure for the year 1934-35 is mainly due to the reduction in the number of bookmakers in Poona.

Expenditure.

35. *Entertainment tax.*—The decrease of 4 in the current year's estimate and the ensuing year's budget estimate as compared with the figure for 1934-35 is due to the appointment of a new Supervisor on a lower scale of pay and allowances with effect from 1st April 1935.

36. *Betting Tax.*—The variation of 6 between the figure for 1934-35 and the estimate of the current year and the budget estimate of the ensuing year is due to the fact that the remuneration of the Secretary, Western India Turf Club, for the year 1934-35 for collecting the betting tax, was not drawn in that year. It has now been arranged with the Western India Turf Club that the remuneration should be paid in the month of April of the year following that in which the work of collecting the tax is done. The provision of 6 in the current year's estimate and in the ensuing year's budget estimate represents this charge.

**NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS
OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC
WORKS DEPARTMENT.**

37. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

38. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

39. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

40. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum at charge".

41. As soon as the work commences to earn revenue a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

42. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive", otherwise it is treated as "Unproductive". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

43. The capital expenditure on irrigation works is booked in the accounts under one major head, viz. "55, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "55" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "55", and the amounts thus deducted from this head are booked, without details of works, under the major head "16-A—Financed from Famine Fund" and "B—Financed from ordinary Revenue" according to the source from which funds are provided.

The head "16" is, therefore, purely a transfer head. The net total of the major head "55", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

44. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head "XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "55" mentioned above.

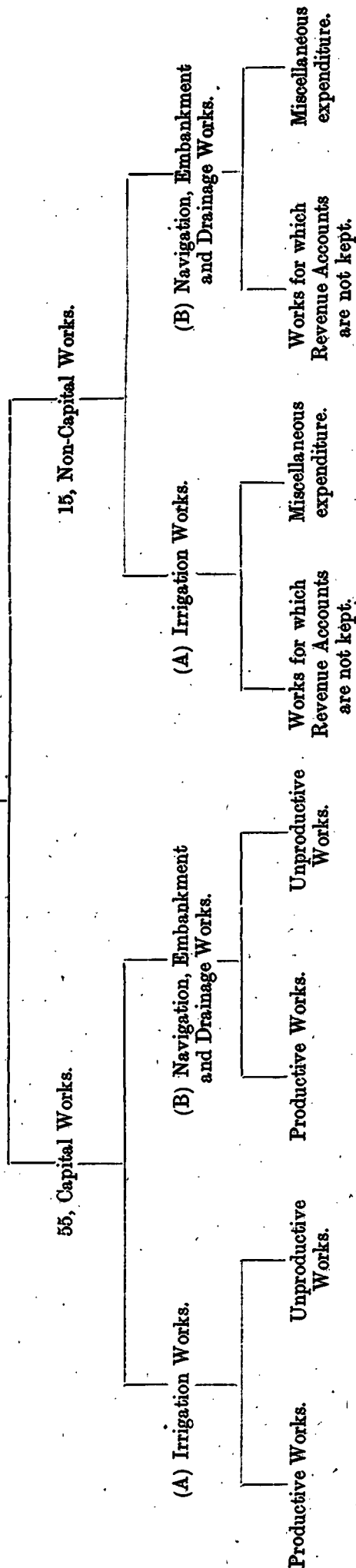
45. In the budget estimates of revenue for Irrigation Works under the abovementioned head "XIII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

46. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XIII" before the *net* revenue is shown and that is the "refunds of revenue". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

47. The interest on capital expenditure met from ordinary revenues is shown under the head "14—Interest on works for which Capital Accounts are kept".

48. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "15—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi-commercial* works, and, therefore, they are shown under the expenditure head "15". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head "15" mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head "55" for capital works, to deduct at the foot of the account of the major head "15" a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "15 (1) Other Revenue Expenditure financed from Famine Fund" which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head "XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.

IRRIGATION WORKS.



Definitions.—"Capital Works" are works for which capital and revenue accounts are kept on a *quasi-commercial* basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"Non-Capital Works" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

49. Cultivation in this Presidency depends chiefly upon rainfall and advantage is taken of Irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in operation.

50. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

51. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 4.16 lakhs, was undertaken in 1930–31 and an expenditure of about Rs. 4 lakhs has been incurred to the end of 1934–35. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. The work will be completed in 1935–36.

52. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13½ lakhs of rupees respectively have been spent on them.

53. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

54. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

55. *Godavari Canals.*—The Godavari canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

56. *Pravara River Works.*—The Pravara River Works system comprises (i) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (ii) a pick-up weir at Ojhar and (iii) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the "Wilson Dam."

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands.

Works under construction.

57. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi River, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal with effect from the year 1924–25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to the end of 1934–35 against this estimate was about Rs. 445 lakhs and the probable expenditure in 1935–36 will be about Rs. 2½ lakhs. The project is expected to be completed in 1936–37 with a saving of over Rs. 35 lakhs on the sanctioned estimate.

58. *Nira Valley Development Project.*—This project was designed for the complete development of irrigation in the Nira Valley, and the scheme provided for widening and remodelling the Nira Left Bank Canal to irrigate an additional area of 19,000 acres together with the construction of a new dam at Vir to supplement the storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as being unnecessary. It is considered that by the economical distribution of water the existing storage at Bhatgar will be sufficient to meet all irrigation requirements in the Nira Valley, both on the old Nira Left Bank Canal and the new Right Bank Canal. The remodelling of the Nira Left Bank Canal, estimated to cost Rs. 36·7 lakhs, was started in 1925–26, and an expenditure of over Rs. 35 lakhs has been incurred to the end of 1934–35. The probable expenditure in 1935–36 will be about Rs. 2 lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

59. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (a) direct receipts, and (b) that portion of the land revenue which is credited to irrigation. The former head (a) includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (b) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed 'Gross revenue') in order to show the 'net revenue' earned.

60. The figures of revenue for the current and last years, and the budget estimate for the ensuing year are shown below :—

	1934-35.	1935-36.	Budget Estimate, 1936-37.
<i>Gross Revenue.</i>			
Direct receipts	29,06	26,61	26,23
Portion of land revenue due to irrigation	24	27	25
	29,30	26,88	26,48
Deduct—Working Expenses	—14,74	—16,17	—14,10
Lump sum provision for regrant of lapses	..	..	14
Deduct—Probable lapses in the budget year	..	..	—14
Net revenue ..	14,56	10,71	12,38

In comparison with the figure for 1934-35 and the estimate for the current year the budget estimate of gross revenue for 1936-37 shows a fall of 2,82 and 40 respectively. The fall of 2,82 is due to the fact that the figure for 1934-35 was swelled by recovery of arrears in respect of the Nira Right Bank Canal and Pravara River Works. The decrease of 40 is mainly due to reduced realisation on account of water rates.

In comparison with the figure for 1934-35 and the estimate for the current year, the estimate of "Working Expenses" for next year shows a fall of 64 and 2,07 respectively. The decrease of 64 is due to the reduction in the share of establishment charges calculated on a *pro-rata* basis debitable to this head while the decrease of 2,07 is due partly to the same reason and partly to a reduction in the amount required for expenditure on repairs to irrigation works next year.

61. The provision for 1936-37 under the head XIII—Working Expenses has been distributed as under :—

	Votable.	Non-votable.	Total.
Works	65	..	65
Repairs	6,06	..	6,06
Establishment—			
Ordinary on <i>pro-rata</i> basis	3,30	88	4,18
Special	2,77	..	2,77
Pensionary charges	24	7	31
Tools and Plant (Ordinary)	13	..	13
Total ..	13,15	95	14,10

Details of these provisions are given in the Public Works Department budget under the head ' XIII '. For the purpose of obtaining the vote of the Legislative Council, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 41-Civil Works " *vide* paragraph 183 of the ' Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges '. Accordingly out of the total votable amount of 13,15 under the head ' XIII ', the provisions of 3,30 and 13 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head " 41-Civil Works " (Demand No. 27) and the residue, viz., 9,72 has been included in Demand No. 8-Irrigation.

**XIV—Irrigation, Navigation, Embankment and Drainage Works for which
no Capital Accounts are kept.**

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
	7,59	7,24	7,40

62. The decrease of 19 in the estimate for 1936-37 compared with the figure for 1934-35 is due to reduction in the miscellaneous receipts expected in the next year. The increase of 16 compared with the estimate for 1935-36 is due to increase in the area under irrigation.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
			42,66

63. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds, is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 22,82 and this sum is included separately under the head "19, Interest" as interest on the advance in respect of irrigation capital expenditure. Since 1921-22 capital expenditure on irrigation is being met from loans raised for general purposes, and the amount of interest payable on these loans is also shown separately under the head "19, Interest". The head "14, Interest" is merely a *pro-forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "19, Interest".

The budget estimate for 1936-37 is framed as follows :—

	Budget estimate, 1936-37.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17	16,40
(2) Interest charges at 5·15 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917-18 to 1920-21	6,45
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "55, Capital Works" to the end of 1916-17 ..	2,81
(4) Interest charges at 5·15 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917-18 to 1934-35	16,70
(5) Interest charges at 5·15 per cent. on the estimated capital outlay of 4,73 on Irrigation Works in 1935-36	24
(6) Interest charges at 5·15 per cent. on half the estimated capital outlay of 3,25 on Irrigation Works in 1936-37	6
Total ..	42,66

**15, Other Revenue Expenditure financed from Ordinary Revenues
(Public Works Department).**

Expenditure—(Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Gross expenditure	4,68	4,20	4,42
Lump sum provision for regrant of lapses	..	..	..
Deduct—Probable lapses in the budget year	..	..	..
Total ..	4,68	4,20	4,42
Deduct—Amount financed from the Famine Relief Fund..	..	..	..
Net amount charged to ordinary revenue	4,68	4,20	4,42

64. In comparison with the figure for 1934-35 the budget estimate for next year shows a decrease of 26. This is mainly due to a reduction in the share of ordinary establishment charges calculated on a *pro rata* basis debitable to this head. The increase in comparison with the current year's estimate is due to larger provision for repairs to second class tanks in the Southern Circle.

65. The provision for 1936-37 under the head '15' has been distributed as under :—

	Votable.	Non-Votable.	Total.
Works	3	..	3
Extensions and Improvements	20	..	20
Other Charges	3	..	3
Repairs	2,72	..	2,72
Establishment—			
Ordinary on pro rata basis	73	20	93
Special	38	..	38
Pensionary charges	6	1	7
Tools and Plant (Ordinary)	6	..	6
Total ..	4,21	21	4,42

Details of these provisions are given in the Public Works Department budget under the head '15'. As explained in the last paragraph under the head 'XIII', all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "41, Civil Works." Out of the total votable amount of 4,21 the provisions of 73 and 6 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head "41, Civil Works" (Demand No. 27) and the residue, viz. 3,42, has been included in Demand No. 8, Irrigation.

15, Other Revenue Expenditure financed from ordinary Revenues—A—Irrigation Works—Civil—Expenditure (Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Grants for minor irrigation works (including maintenance and repairs) ..	56	56.	22
<i>Deduct</i> —Amount financed from the Famine Fund ..	— 53	— 54	...
	3	2	22

66. The next year's gross estimate is made up as follows :—

(1) *Maintenance and Repairs*—

Grants for repairs to minor irrigation works in charge of the Revenue Department.

The Commissioner, Northern Division ..

The Commissioner, Central Division ..

11
4 } 15

(2) *Works*—

Works in progress ..

Repairs ..

Establishment and tools and plant charges of the P.W.D. ..

.. ..
5 } 5
2

—
22

Provision is required next year only for maintenance and repairs and not for any work in progress. This explains the reason for the low estimate.

No amount is available for withdrawal next year from the Famine Relief Fund to meet any portion of the above expenditure.

15 (1), Other Revenue Expenditure financed from Famine Fund (Reserved).*Expenditure.*

	1934-35.	1935-36.	Budget estimate, 1936-37.
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works)			
Do. do. (Civil) 	53	54	..
Total ..	53	54	..

67. This head shows the expenditure, provided from the Famine Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues," without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under this major head. No amount is available for withdrawal next year from the Famine Fund for expenditure on such works.

XVI and 19, Interest.

Revenue.

	Budget estimate, 1936-37.
(1) Interest on loans and advances from the Provincial Loans and Advance Account	8,08
(2) Interest on arrears of revenue	80
(3) Interest on loans to the Presidency Corporations	85,91
(4) Miscellaneous	6
Total ..	94,85
(5) <i>Deduct</i> —Refunds	—2
Total ..	94,83

Expenditure (Reserved).

	Budget estimate, 1936-37.
Interest payable to the Provincial Loans Fund (Central Government) on—	
(a) Advances for pre-reform Irrigation Capital Expenditure ..	22,82
(b) Other advances	1,69,73
Miscellaneous	1
Total ..	1,92,56
<i>Deduct</i> —Interest transferred to 8, Forest	— 98
<i>Deduct</i> —Interest on irrigation works, transferred to “14-Interest” ..	— 42,66
<i>Deduct</i> —Interest portion of equated payments from revenue provided under “45, Superannuation etc.” in respect of commuted value of pensions: ..	— 3,80
<i>Deduct</i> —Interest on commercial undertakings (Dapuri Workshops) ..	— 11
Net Total ..	1,45,01

Revenue.

68. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, etc.) including the advances given to the Presidency Corporations from funds borrowed from the Government of India is credited to “XVI-Interest”.

69. *Item (1).*—The provision of 8,08 is made up as follows:—

(i) Interest on loans to Landholders and other Notabilities: ..	2
(ii) Interest on loans to Municipal and other public corporations (excluding Presidency Corporations)	1,59
(iii) Interest on advances to cultivators	4,00
(iv) Interest on loans to Co-operative Credit Societies	1
(v) Interest on loans to Co-operative Societies under the Land Improvement Loans Act	12
(vi) Interest on miscellaneous loans and advances	2,34
	8,08

70. *Item (3).*—The provision under this head represents interest received from the Presidency Corporations on the loans advanced to them from funds borrowed from the Government of India. The provision is made up as follows:—

(1) Bombay Port Trust	15,49
(2) Bombay Municipality—	
on municipal account	37,36
on improvement account	33,06
	85,91

Expenditure.

71. Interest payable to the Central Government (a) on advances for irrigation capital expenditure under No. 24 of the Devolution Rules, and (b) on other advances, is debited to "19, Interest on Ordinary Debt". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) "*Deduct*—Interest transferred to Forest Department" for the amount shown as expenditure under the head "8, Forest".

(2) "*Deduct*—Interest on irrigation works," transferred to the head "14, Interest on works for which capital accounts are kept".

(3) "*Deduct*—Interest portion of equated payments out of revenue" provided under "45, Superannuation Allowances, etc." in respect of the commuted value of pensions.

(4) "*Deduct*—Interest on commercial undertakings (Dapuri Workshops)".

72. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 4,90,53 up to 1916-17 and 5·1979 per cent. on 1,25,12 from 1917-18 to 1920-21 under Devolution Rule 24.

73. *Interest on other advances.*—The figure against this item represents interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the Presidency Corporations. The respective shares are as follows of which (i) is covered by equivalent receipts :—

	Budget estimate, 1936-37.
(i). For the Presidency Corporations	85,91
(ii) For Government purposes	83,82

The details of the figure shown against item (ii) are as follows :—

	Budget estimate, 1936-37.
(a) Bombay Development Scheme	37,53
(b) Irrigation Works—Productive	6,34
(c) Irrigation Works—Unproductive	6,69
(d) Other Purposes—Productive	5,24
(e) Other Purposes—Unproductive	20,42
(f) Provincial Loans and Advance Account	7,60
Total	83,82

74. Two rates of interest are charged by the Government of India since 1925-26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and a rate higher by $\frac{1}{4}$ per cent. for advances for unproductive purposes. The standard rate for 1935-36 is $3\frac{1}{4}$ per cent.

75. *Deduct—Interest transferred to Forest Department.*—This figure represents interest on Forest Capital Outlay which is debited to "8, Forest" as expenditure.

76. *Deduct—Interest transferred to "14-Interest".*—This figure is explained under "14, Interest on works for which capital accounts are kept".

77. *Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation, etc." in respect of commuted value of pensions.*—See paragraph 247 under "60-B, Payments of Commuted Value of Pensions".

78. *Deduct—Interest on commercial undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

Budget
estimate,
1936-37.

(1) Other appropriations	17,81
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79. The minor head "Other Appropriations" is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds. The advances obtained from the Provincial Loans Fund fall under the following categories: (i) Government Development borrowings, (ii) Irrigation Works, (iii) Other Purposes, (iv) Advances to Local Bodies in Bombay, and (v) Provincial Loans and Advance Account. Past development borrowings under head, (i) are being repaid with effect from the current year by equated annual instalments spread over 50 years. The amount borrowed on the Government account in the current year for conversion of the Development Loan, 1920, will be repaid by equated annual instalments spread over 40 years; (ii) and (iii) are being repaid by equated annual instalments spread over periods of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under "60-B, Payments of Commuted Value of Pensions" and included under (iii) are being repaid in equated instalments of principal and interest over a period of 15 years but these instalments appear under the major head "45" (see paragraph 247 under "60-B"). The amounts borrowed for expenditure under "61, Payment to Retrenched Personnel" and included under (iii) are being repaid in equal instalments of principal spread over periods of five years together with interest on outstanding amounts and these instalments also appear under the major head "45." As regards item (iv) see paragraph 260 in the Debt, Deposits and Advances section. The outstanding debt in respect of the Provincial Loans and Advance Account has been consolidated for the purpose of the Sind separation, and Bombay's share will be repaid by equated annual instalments spread over a period of 40 years beginning from 1936-37.

22, General Administration.

Expenditure (Reserved).

	1934-35.	1935-36.	Budget estimate, 1936-37.
<i>A—Heads of Provinces.</i>			
Salary of the Governor	1,15	1,19	1,20
Sumptuary allowance of the Governor	25	25	25
Staff and Household of the Governor	5,08	5,10	5,04
Expenditure from Contract allowance	1,08	1,08	1,08
Tour expenses	90	92	92
Executive Council	1,29	1,34	1,34
Total, Heads of Provinces ..	9,75	9,88	9,83
<i>B—Legislative Bodies.</i>			
Provincial Legislative Council	1,63	1,86	1,65
Elections for Indian and Provincial Legislature ..	28	1,80	7,66
Total, Legislative Bodies ..	1,91	3,66	9,31
<i>C—Secretariat and Headquarters Establishments.</i>			
Civil Secretariat	14,63	15,75	15,01
Director of Land Records	..	10	32
Local Fund Audit Establishment	2,07	2,11	2,10
Total, Secretariat and Headquarters Establishments ..	16,70	17,96	17,43
<i>D—Commissioners.</i>			
Commissioners	2,93	3,03	2,99
Total, Commissioners ..	2,93	3,03	2,99
<i>E—District Administration.</i>			
General Establishments	7,07	8,18	8,30
Sub-Divisional Establishments	19,47	20,00	20,23
Other Establishments	34,20	34,25	34,11
Total, District Administration ..	60,74	62,43	62,64
<i>F—Miscellaneous.</i>			
Discretionary grants by Heads of Provinces, etc. ..	25	25	25
Total, Miscellaneous ..	25	25	25
Exchange	—1	..	..
Grand Total ..	92,27	97,21	1,02,45

Expenditure (Transferred).

	1934-35.	1935-36.	Budget estimate, 1936-37.
Ministers	1,04	1,02	1,01

80. *Salary of the Governor.*—The increase in the next year's budget estimate and the current year's estimate as compared with the figure for 1934-35 is due to the fact that allowance was made for the voluntary surrender of five per cent. of His Excellency's pay for the whole year in 1934-35, and for one month in 1935-36 while no such allowance has been made in the next year's budget.

81. *Executive Council.*—The increase in the next year's budget estimate and the current year's estimate as compared with the figure for 1934-35 is mainly due to the fact that allowance was made for the voluntary surrender of 5 per cent. of the pay of the Members of the Executive Council for the whole year in 1934-35 and for one month in 1935-36 while no such allowance has been made in the next year's budget.

82. *Legislative Bodies.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to (1) the increased cost of travelling allowance of the honourable members of the Legislative Council both on account of the larger number of sessions and on account of the increase in the rate of daily allowance and (2) the expenditure incurred for the preparation of preliminary electoral rolls for the enlarged legislatures under the new constitution. The increase in the next year's budget estimate is due to the inclusion of the provisions for the preparation of rolls for, and holding of primary and general elections to, the two chambers of Legislatures under the new constitution.

83. *Civil Secretariat.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to (a) allowance having been made for the emergency cut in pay for one month only in the current year instead of for the whole year in 1934-35 and (b) increased expenditure in the Political and Reforms Department on account of reforms work. The increase is partly counterbalanced by decrease in the provision for the pay and allowances of the Director of Information. Up to 1934-35 half of this charge was debited to "22, General Administration" and half to "37, Miscellaneous Departments", but with effect from the current year, only the special pay of that officer at the rate of Rs. 200 per mensem has been provided under this head, his pay and allowances being provided under the head "37, Miscellaneous Departments." The decrease in the next year's budget estimate as compared with the current year's estimate is mainly due to (1) less provision being made for the Reforms Office, and (2) smaller provisions under "Pay of officers" and "Pay of establishments" due to changes in personnel in certain Departments.

84. *Director of Land Records.*—The current year's estimate includes provision for four months and the next year's budget estimate for the whole year, for the post of Director of Land Records and his establishment sanctioned by the Legislative Council during the last October-November session.

85. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the central head "23, Audit" under which the details will be found.

86. *Commissioners.*—The increase in the current year's estimate as compared with the figure for 1934-35 is partly due to the fact that allowance for emergency cut in pay was made for one month only in 1935-36 and partly due to change in personnel.

87. *District Administration.*—The increase in the current year's estimate as well as in the next year's estimate as compared with the figure for 1934-35 is mainly due to the fact allowance was made for emergency cut in pay for the full year in 1934-35 and for one whole month in 1935-36 while no such allowance has been made in budget estimate for 1936-37.

88. *Ministers.*—The figure for 1934-35 includes arrears of pay paid to the heirs of the late Sir Rustom Vakil. This accounts mainly for the reduced provision in current and next years' estimates.

XVII and 24, Administration of Justice.

Revenue.

	1934-35.	1935-36.	Budget estimate, 1936-37.
Sale-proceeds of unclaimed and escheated property.	43	45	39
Court fees realised in cash	1,12	78	63
General fees, fines and forfeitures	10,47	11,00	11,48
Pleadership Examination fees	16	18	16
Miscellaneous fees and fines	4,44	4,79	4,79
Miscellaneous	31	50	55
Recoveries of overpayments	4	4	2
Collection of payments for services rendered ..	22	17	8
Total ..	17,19	17,91	18,10
<i>Deduct—Refunds ..</i>	<i>—78</i>	<i>—1,10</i>	<i>—84</i>
Total ..	16,41	16,81	17,26

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
High Court	13,61	14,19	14,18
Law Officers	3,22	3,20	3,28
Administrator General and Official Trustee ..	36	42	48
Coroner's Court	12	13	13
Presidency Magistrates' Courts	2,43	2,67	2,43
Civil and Sessions Courts	30,30	31,44	31,65
Courts of Small Causes	3,56	3,90	3,87
Criminal Courts	3,71	3,86	3,92
Pleadership Examination Charges	4	4	4
Total ..	57,35	59,85	59,98

Revenue.

89. The increase in the estimate for the current year and the budget estimate for next year as compared with the figure for 1934-35, is mainly due to larger receipts on account of fees in the offices of the Sheriff of Bombay, the Court Receiver and Liquidator and the Official Assignee, Bombay. The decrease under the head "Court fees realised in cash" is mainly due to the fact that fees realised in the office of the Insolvency Registrar, Bombay, are now classified under "General fees, fines and forfeitures" instead of under the former head.

90. The current year's estimate includes a sum of Rs. 18,000 to be refunded to the Poona and Kirkee Cantonment Committees on account of fines payable to them for the years 1927-28 to 1934-35, which were credited to Government.

Expenditure.

91. The emergency cut of 5 per cent. in salaries was in force for the whole year in 1934-35, whereas in 1935-36 it was in force for one month only. There is no such cut in the next year's budget estimate. This accounts for a major portion of the increases in the current year's estimate and the next year's budget estimate, as compared with the figure for 1934-35. Other causes of variation are mentioned below.

92. *Administrator General and Official Trustee.*—The increase in the current year's estimate, as compared with the figure for 1934-35, is mainly due to a revised scale of Rs. 1,750—100—2,250 having been fixed for the post of Administrator General and Official Trustee, after its separation from those of Registrar of Companies and Registrar of Firms, Bombay, with which it was combined up to August 1935. A contribution of only Rs. 950 per mensem was being paid by the Government of Bombay until the post was separated from those of Registrar of Companies and Registrar of Firms.

The next year's budget estimate includes provision for the full year at the increased rate of pay for the post of the Administrator General and Official Trustee, Bombay.

93. *Presidency Magistrates' Courts.*—The increase in the current year's estimate, as compared with the figure for 1934-35, is due to—

(1) the continuance throughout the current year of the temporary appointment of Additional Presidency Magistrate and his establishment,

(2) the payment of enhanced ground rent for the Improvement Trust plot occupied by the Presidency Magistrate's Court at Dadar and the payment of compensation to the owner of the new building, which Government had agreed to hire for accommodating the Presidency Magistrate's Court at Dadar, for cancellation of the agreement to take it on lease.

94. *Civil and Sessions Courts.*—The increase in the current year's estimate and the next year's budget estimate, as compared with the figure for 1934-35, is due to—

(1) the restoration of the Subordinate Judge's Court at Hukeri and linking it with the Court at Gokak in the Belgaum District,

(2) the revival of one post of Subordinate Judge, which was held in abeyance, and

(3) the entertainment of extra staff for certain Subordinate Judges' Courts in the Sholapur District.

95. *Courts of Small Causes.*—The increase in the estimate for the current year and the budget estimate for next year, as compared with the figure for 1934-35, is due to—

(1) the revival of the posts of one Superintendent, two clerks and one bailiff in the Bombay Small Cause Court, which were held in abeyance, and

(2) the creation of five additional posts of clerks and four additional posts of bailiffs for the Bombay Small Cause Court.

96. *Criminal Courts.*—The increase in the budget estimate for next year, as compared with the figure for 1934-35 and the estimate for the current year, is mainly due to the provision in 1936-37 for the introduction of the scheme of serving summonses in criminal cases through the agency of the village police in certain districts.

XVIII and 25, Jails and Convict Settlements.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Jails	1,18	1,02	1,17
Jail Manufactures	2,61	2,61	2,59
Recoveries of over-payments	.. }	1 }	1
Collection of payments for services rendered	1 }	1 }	1
	3,80	3,64	3,78
<i>Deduct—Refunds</i>	—1	—1	—1
Total	3,79	3,63	3,77

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Jails	15,23	15,23	16,11
Jail Manufactures	1,48	1,48	1,30
Works	..	..	8
Total	16,71	16,71	17,49

Revenue.

97. *Jails.*—The decrease in the current year's estimate as compared with the figure of 1934-35 is due to less receipts anticipated on account of hire of convicts. The next year's estimate follows the figures of 1934-35.

Expenditure.

98. *Jails.*—The increase of 88 as compared with the figure for 1934-35 and the current year's estimate is mainly due to an additional provision of 15 made to replace prisoners' old clothing etc., a provision of 32 made on account of current repairs to Jail buildings for which provision was formerly made in the Public Works Department Budget, an additional provision of 10 on account of the special scale of diet sanctioned for the inmates of the Borstal School, Dharwar and the additional establishment for this institution and a provision of about 19 on account of the discontinuance of the pay cut, together with an additional provision of 1 for an Assistant Missionary at the Criminal Tribes Settlement at Hubli. The present Manager of the Hubli Criminal Tribes Settlement will retire in two or three years, and it is necessary that his successor should have training in the management of Settlements. The Rev. R. N. Usher Wilson has been selected as successor to the present Manager of the Settlement and a provision of Rs. 1,000 has been made as a grant-in-aid towards his salary. The Society for the Propagation of the Gospel and the Bishop of Bombay are prepared to contribute £100 each, for the purpose.

99. *Jail Manufactures.*—The decrease of 18 as compared with the current year's estimate and the figure for 1934-35 is mainly due to the fact that the demand for jail-made articles from the general public is decreasing year by year.

100. *Works.*—The provision of 8 under the head "Works" is made for the quarters for the staff attached to certain Criminal Tribes Settlements.

XIX and 26, Police.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Presidency Police	3,52	3,43	3,49
Cash receipts under the Arms Act	36	36	36
Fees, fines and forfeitures	56	44	55
Miscellaneous	25	24	25
Police supplied to public departments, private companies and persons	24	6	1
Recoveries of overpayments	9	10	7
Contribution for Railway Police	1,76	1,74	1,72
Collection of payments for services rendered	7	5	7
Total ..	6,85	6,42	6,52
<i>Deduct—Refunds ..</i>	<i>—11</i>	<i>—1</i>	<i>—1</i>
Total ..	6,74	6,41	6,51

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Presidency Police	36,47	37,16	38,14
Superintendence	1,95	2,17	2,19
District Executive Force	82,58	83,08	83,29
Police Training School	1,33	1,40	1,63
Special Police	4	4	4
Railway Police	8,71	8,70	8,81
Criminal Investigation Department	5,27	5,60	5,90
Expenditure in England—Stores .. .. .	....	11	9
Exchange	—1	....	....
Special Emergency Expenditure	86	....	....
Total ..	1,37,20	1,38,26	1,40,09

Revenue.

101. The decrease in the revised estimate for 1935-36 as compared with the figure for 1934-35 is mainly under the minor heads "Presidency Police", "Fees, fines and forfeitures" and "Police supplied to public departments, private companies and persons". This decrease is, however, partially counterbalanced by less expenditure under "Refunds". The larger expenditure under "Refunds" in 1934-35 was due to the fact that balances out of the amount to be paid to local bodies in the years 1932-33 and 1933-34 on account of fees realised under the Public Conveyance Act, which were not paid fully in those years, were paid in the year 1934-35. The decrease under the minor head "Police supplied to public

departments, private companies and persons" is mainly due to the fact that the figure for 1934-35 includes recoveries of the cost of additional police in the Kanara District, which has since been withdrawn. The increase in the budget estimate for 1936-37 as compared with the estimate for 1935-36 is mainly under the minor heads "Presidency Police" and "Fees, fines and forfeitures". The increase under "Presidency Police" is due to more fees recoverable under "Licences granted under the Bombay City Police Act", which is, however, partially counterbalanced by less receipts under cattle pounds. The increase under "Fees, fines and forfeitures" is chiefly due to the fees to be recovered from the Government of Sind for candidates from Sind who may be sent to the Police Training School, Nasik, for training during the year 1936-37.

Expenditure.

102. *Presidency Police.*—The increase in the revised estimate for 1935-36 as compared with the figure for 1934-35 is mainly due to the increase in the strength of the Bombay City Police Force sanctioned in the year 1935-36, and the fact that allowance was made for emergency cut for one month only in 1935-36. This increase is, however, partially counterbalanced by less expenditure under "Pay of Establishment", "Allowances and Honoraria, etc." and "Contingencies" under "City Police" owing to vacancies in the Police force in Bombay City. The increase in the budget estimate for 1936-37 as compared with the estimate for 1935-36 is mainly due to no allowance being made for the emergency cut in pay in 1936-37 and to extra provisions made for (1) increase in the strength of the Bombay City Police Force, (2) entertainment of Police staff for the working of the Bombay Prevention of Prostitution Act, 1923, in Bombay City and (3) increase in the clerical staff of the Commissioner of Police, Bombay. This increase is, however, partially counterbalanced by larger lump deductions made under "Pay of Establishment" and "Allowances and Honoraria, etc." under "City Police" owing to vacancies in the Police force in Bombay City.

103. *Superintendence.*—The increase in the revised estimate for 1935-36 as compared with the figure for 1934-35 is mainly due to (1) the fact that allowance was made for emergency cut for one month only in the year 1935-36, and (2) the transfer of the charges on account of commission paid to railway companies for the issue of railway warrants from the head "District Executive Force—Allowances, Honoraria, etc.—Travelling Allowance" to the head "Superintendence—Contingencies" on account of change in classification of accounts.

104. *District Executive Force.*—The increase in the estimate for 1935-36 as compared with the figure for 1934-35 is mainly due to the fact that allowance was made for emergency cut for one month only in the year 1935-36 and due to larger expenditure under "Pay of Establishment" owing to less number of vacancies in the Police force of the District Police. The increase is, however, partially counterbalanced by the transfer of the charges on account of commission paid to railway companies for the issue of railway warrants from the head "District Executive Force—Allowances, Honoraria, etc.—Travelling Allowance" to the head "Superintendence—Contingencies" on account of change in classification of accounts. The increase in the budget for 1936-37 as compared with the estimate for 1935-36 is mainly due to (1) no allowance being made for emergency cut in pay in 1936-37, (2) extra provision made for acquisition of a piece of land for motor stand at Mahableshwar and (3) larger expenditure under "Pay of Establishment" owing to less number of vacancies in the Police force. The increase is, however, partially counterbalanced by a larger lump deduction for probable savings made under "Pay of Establishment" owing to the proposed reduction of 57 unarmed policemen in the District Police on account of the introduction of the system of serving summonses in criminal cases through the agency of the village police in selected areas in the Presidency Proper.

105. The budget estimated for 1936-37 includes provision for the temporary additional staff consisting of one sub-inspector, two head constables and two constables for the Local Intelligence Branch created in the Bombay Suburban District for the first time in the year 1930-31 owing to the high criminality of that District, and since continued from year to year.

106. *Police Training School.*—The increase in the estimate for 1935-36 as compared with the figure for 1934-35 is mainly due to the fact that allowance was made for the emergency cut in pay for one month only in the year 1935-36 and the introduction of the branch for the training of head constables of District Police at the Police Training School, Nasik, for a part of the year. The increase in the budget for 1936-37 as compared with the estimate for 1935-36 is chiefly due to the provision being made for the full year for the branch for the training of head constables of District Police at the Police Training School, Nasik. The increase is, however, partially counterbalanced by less provision made for probationers under "Pay of Officers" and larger reduction made for the amount payable to or recoverable from other Governments etc. owing to the recovery to be made from the Government of Sind for the training of candidates from Sind in the Police Training School, Nasik.

107. *Railway Police.*—The increase in the budget estimate for 1936-37 as compared with the estimate for 1935-36 is partly due to less number of vacancies.

108. *Criminal Investigation Department.*—The increase in the revised estimate for 1935-36 as compared with the figure for 1934-35 is partly due to the fact that allowance was made for emergency cut in pay for one month only in the year 1935-36 and partly to the larger expenditure in 1935-36 for the temporary police staff entertained in connection with reorganizing and overhauling Criminal Investigation Department records in Bombay City and Presidency Proper. The increase in the budget estimate for 1936-37 as compared with the estimate for 1935-36 is partly due to no allowance being made for emergency cut in pay in 1936-37 and partly due to extra provisions made for (1) increase in the staff of the Prevention of Crime Branch in the Bombay City Criminal Investigation Department, (2) permanent retention of the posts of Superintendent of Police and one Sub-Inspector of Police in the Special Branch of the Criminal Investigation Department, Bombay City, and (3) creation of an appointment of a Superintendent of Police as Second Assistant to the Deputy Inspector-General of Police, Criminal Investigation Department, and the substitution of the existing ministerial staff in the Intelligence Branch of the Criminal Investigation Department in the Presidency Proper by executive staff.

109. *Expenditure in England—Stores.*—The estimate for 1935-36 includes and the Budget estimate for 1936-37 provides for the charges expected on account of freight and value of rain coats and rain capes ordered from England for the Bombay City Police Force, as they cannot be obtained in India.

27, Ports and Pilotage—(Reserved).*Expenditure.*

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Ports Establishments	5	5	6.

110. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly, expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial.

30—Scientific Departments (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Donations to Scientific Societies and Institutes.	4	4	4
(2) Museums	86	87	92
Total ..	90	91	96

111. *Museums and Scientific Societies.*—The increase of 1 in the current year's estimate as compared with the figure for 1934-35 is due to no allowance being made for emergency cut in the grants to museums, and the increase of 5 in the estimate for the next year as compared with the current year's estimate is due to full provision being made for the annual grant to the Prince of Wales Museum of Western India, which had been temporarily reduced from the year 1927-28 from 30 to 25 as a measure of general retrenchment.

XXI and 31, Education (Transferred).*Revenue.*

			1934-35.	1935-36.	Budget Estimate, 1936-37.
A—University	..	..	6,64	6,71	6,44
B—Secondary	..	..	3,17	3,03	3,09
C—Primary	..	..	....	....	....
D—Special	..	..	40	44	48
E—General	..	..	4,53	4,72	4,51
Total ..			14,74	14,90	14,52
Refunds ..			—3	—3	—2
Grand Total ..			14,71	14,87	14,50

112. *A—University.*—The increase in the estimate for the current year as compared with the figure for 1934-35 is due to an increase in the number of students in Government Arts Colleges and the Engineering College, Poona. The decrease in next year's estimate as compared with the estimate for the current year is mainly due to the anticipated reduction in the number of students in the Royal Institute of Science, Bombay, the Karnatak College, Dharwar, and the Ismail College, Andheri, partially counterbalanced by an anticipated increase in fees from Government Professional Colleges.

113. *B—Secondary.*—The decrease in the estimate for the current year as compared with the figure for 1934-35 is due partly to a decrease in the number of students and partly to the amalgamation of the Government Middle School, Surat, with the Government High School at that place and the consequent reduction in the total number of classes. The slight increase in next year's estimate as compared with the current year's estimate is due to an anticipated increase in the number of students.

114. *D—Special.*—The small increase in the current year's estimate as compared with the figure for 1934-35 is due to an increase in the number of pupils in Training Schools and to the opening of a Commercial Art Section at the Sir J. J. School of Art. The small increase in next year's estimate as compared with the estimate for the current year is also due to the same causes.

115. *E—General.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to larger recoveries of excess payments made to local bodies as grants for primary education in past years. The decrease in next year's budget estimate as compared with the current year's estimate is due to anticipated decrease in recoveries from local bodies on account of overpayments, partly counterbalanced by increased receipts from fees charged to examinees.

Expenditure (Transferred).

			1934-35.	1935-36.	Budget Estimate, 1936-37.
A—University	..	..	16,34	16,08	16,13
B—Secondary	..	..	17,30	17,73	17,65
C—Primary	..	..	98,23	98,50	1,04,67
D—Special	..	..	5,79	6,44	6,70
E—General	..	..	9,81	9,91	10,45
Exchange ..			....	....	....
Total ..			1,47,47	1,48,66	1,55,60

116. *A—University.*—The reduction of 26 in the current year's estimate as compared with the figure for 1934-35 is due to (1) the fact that during the current year only one year's grant was given to the Bombay University on account of the East Wing of the Royal Institute of Science as against nearly 16 months' grant in arrears given during 1934-35, (2) the abolition of the Deccan College and (3) the fact that in 1934-35 a non-recurring grant of Rs. 47,000 was sanctioned for the Karnatak College, Dharwar. This decrease was partially counterbalanced by an increase in expenditure on Government Arts and Professional Colleges owing to the discontinuance of the emergency cut in pay.

117. *B—Secondary.*—The increase in the estimate for the current year as compared with the figure for 1934-35 is due mainly to the discontinuance of the emergency cut partly counterbalanced by reduction in expenditure on account of the closure of the Government Middle School at Surat as a *separate* institution.

118. *C—Primary.*—The increase in the estimate for the current year as compared with the figure for 1934-35 is due to the normal growth in the ordinary expenditure and adjustments of grants to local bodies for primary education. The increase in next year's budget estimate is due to the additional provision of Rs. 6 lakhs for ordinary grants and of about Rs. 13,000 for building and equipment grants to local bodies for primary education after taking into account the normal growth and the necessary adjustments in grants for past years. The proposed provision will, it is hoped, enable Government to make ordinary grants to local bodies on the basis of an 8 per cent. cut only and also to meet larger claims for building and equipment grants for primary schools.

119. *D—Special.*—The increase in the current year's estimate over the figure for 1934-35 is due to (a) the discontinuance of the emergency cut in pay, (b) opening of a new section (for Commercial Art) at the Sir J. J. School of Art, (c) the scheme sanctioned during the current year for the training of 240 additional men and 120 additional women primary teachers and (d) the return during the current year of the Director, Sir J. J. School of Art, who was on leave for eight months during 1934-35. The increase in the next year's estimate is due to further increased expenditure on items (b) and (c) above.

120. *E—General.*—The figure for 1934-35, the estimate for the current year and the budget estimate for 1936-37 under the various minor heads under this head compare as follows:—

				1934-35.	1935-36.	Budget Estimate, 1936-37.
(a) Direction	..	..	..	1,54	1,64	1,52
(b) Inspection	..	..	..	3,36	3,40	3,38
(c) Scholarships	..	..	..	3,61	3,51	3,58
(d) Miscellaneous	..	..	..	1,30	1,36	1,97
Total ..				9,81	9,91	10,45

Direction.

121. The estimate for the current year is higher than the figure for 1934-35 because of the discontinuance of the emergency cut in pay partly counterbalanced by savings due to the posting of an officer on a lower scale of pay as Assistant Director of Public Instruction. The decrease in the next year's estimate as compared with the current year's estimate is due mainly to the probable appointment of an officer on a much lower pay in place of the present Deputy Director during the latter's absence on leave.

Inspection.

122. The slight increase in the current year's estimate as compared with the figure for 1934-35 is due to the discontinuance of the emergency cut in pay partially counterbalanced by the appointment of an Inspecting Officer on lower pay and the transfer of some members of the inspecting staff to District Local Boards.

Scholarships.

123. The decrease in the estimate for the current year as compared with the figure for 1934-35 is due to (i) reduction in the number of free-studentships and scholarships on account of the closure of the Government Middle School at Surát as a separate institution, (ii) vacancies in scholarships in Professional Colleges and primary schools and (iii) smaller expenditure in connection with free-studentships and other remissions. The next year's estimate under this head provides for the full normal requirements.

Miscellaneous.

124. The increase in the current year's estimate as compared with the figure for 1934-35 is due to a larger number of examinees. The large increase in next year's budget estimate is mainly due to the following items :—

(a) Rs. 50,000 to the Women's College of the S. N. D. Thackersey Indian Women's University, (b) Rs. 5,000 to the Indian Institute of Science, Bangalore, and (c) Rs. 3,000 to the Indian Students' Union and Hostel, London.

31, Education (Reserved).

Expenditure.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Secondary	4,14	4,14	4,40
Special	19	19	19
General	43	45	49
	4,76	4,78	5,08

125. *Secondary.*—The increase in next year's estimate as compared with the estimate for the current year is mainly due to the provision of 6 for a partial restoration of the cut in the grants to Secondary Anglo-Indian and European Schools and of 18 for payment of outstanding building grants which were not paid on account of financial stringency.

126. *General.*—The increase of 2 in the estimate of the current year as compared with the figure for 1934-35 is mainly due to an increment in pay earned by the Inspector of Anglo-Indian and European Schools. The increase of 4 in the estimate for 1936-37 as compared with the current year's estimate is mainly due to the contribution to be paid by the Government of Bombay towards the cost of the Inter-Provincial Board for Anglo-Indian and European Education and the Chief Inspectorate under it.

XXII and 32, Medical (Transferred).

Receipts.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Medical Schools and College Fees	2,20	2,20	2,20
Hospital Receipts	2,09	2,09	2,13
Mental Hospital Receipts	1,62	1,58	1,51
Contributions	6,92	7,04	7,06
Sale of Medicines	1	1	1
Income from Endowments	23	23	23
Miscellaneous	16	17	17
Recoveries of overpayments	18	18	20
Collection of payments for services rendered ..	8	10	8
Total ..	13,49	13,60	13,59
Deduct—Refunds ..	—5	—5	—6
Total ..	13,44	13,55	13,53

Expenditure (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Medical establishments	4,12	4,45	4,69
Hospitals and dispensaries	23,21	23,62	23,36
Grants for medical purposes	2,70	2,75	2,92
Medical Colleges and Schools	4,13	4,10	4,25
Mental Hospitals	4,66	4,98	4,87
Chemical Examiners	60	60	48
Expenditure in England (Stores) .. ..	....	9	9
Total ..	39,42	40,59	40,66

Receipts.

127. The increase in the estimate for the current year and the budget estimate for the next year as compared with the figure for 1934-35 is mainly due to the anticipated recovery of arrears of contributions due from certain local bodies on account of the pay and allowances of B.M.S. and S.M.S. officers attached to the Grant-in-aid Dispensaries.

Expenditure (Transferred).

128. *Medical establishments.*—The increase of 33 in the estimate for the current year as compared with the figure for 1934-35 is mainly due to—

- (a) the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35,

(b) changes in personnel and the appointment of an I.M.S. officer instead of a B.M.S. Class I officer as Personal Assistant to the Surgeon General with effect from November 1935, and

(c) the grant of compensatory allowance to the staff in the Surgeon General's office on account of the transfer of that office from Poona to Bombay with effect from 1st December 1935.

The budget estimate for the next year is higher than the estimate for the current year for the reasons (b) and (c) above.

129. *Hospitals and Dispensaries*.—The increase of 41 in the estimate for the current year as compared with the figure for 1934-35 is due to (a) the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35, (b) the purchase of certain additional stores required for the G. T. Hospital, Bombay, and (c) the expenditure incurred in connection with the X-Ray apparatus installed at the Civil Hospitals, Dhulia and Belgaum. The decrease in the next year's budget estimate as compared with the estimate for the current year is due to less provision on account of the non-recurring items of expenditure referred to above, and to reduction of 18 in the provision for grant-in-aid.

130. *Grants for medical purposes*.—The increase of 17 in the budget estimate for the next year as compared with the estimate for the current year is mainly due to the grants proposed to be given to—

(i) the Bombay Social Hygiene Council for publicity purposes, and

(ii) the District Local Board, Sholapur, in respect of its rural medical relief scheme, and the Parvatibai Leper Hospital, Surat.

131. *Medical Colleges and Schools*.—The increase of 15 in the budget estimate for the next year as compared with the estimate for the current year is due to—

(i) the appointment of two Demonstrators in Pharmacology at the Grant Medical College, Bombay,

(ii) the appointment of Lecturers in Science subjects at the B. J. Medical School, Poona, and

(iii) the creation of two posts of Lecturers in Physiology at the B. J. Medical Schools, Poona and Ahmedabad.

132. *Mental Hospitals*.—The increase of 32 in the estimate for the current year as compared with the figure for 1934-35 is due to—

(i) certain additional establishment sanctioned for the N. M. Mental Hospital, Thana,

(ii) additional expenditure on account of increase in the number of patients at the Central Mental Hospital, Yeravda, and the Mental Hospital, Thana, and

(iii) increase in expenditure on account of escorts.

The decrease of 11 in the next year's budget estimate as compared with the estimate for the current year is due to—

(i) less expenditure anticipated on supplies and services and contingencies, and

(ii) changes in personnel, and lower rates of pay sanctioned for new entrants.

133. *Chemical Examiners*.—The decrease in the budget estimates for the next year as compared with the figure for 1934-35 and the estimate for the current year is mainly due to the appointment of a provincial service officer in place of an I.M.S. Officer who has retired.

32, Medical (Reserved).*Expenditure.*

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Medical Establishment	½	½	½
Grants for medical purposes	4½	4½	9½
Total ..	5	5	10

134. *Medical Establishment.*—The provision under this head is on account of travelling allowance to the representative of the registered medical graduates on the Indian Medical Council.

135. *Grants for medical purposes.*—The provision is on account of the grant-in-aid to the Bombay Medical Council. The increase in the budget estimate for the next year is on account of the additional grant sanctioned to the Council equal to the cost of its printing work done at the Government Central Press. This work was till now being done free of charge. The grant shown here for account purposes, does not involve any extra expenditure as a corresponding amount will be credited under “XXXIV—Stationery and Printing”.

XXIII and 33, Public Health.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Sale proceeds of sera, vaccines, etc. ..	5,01	4,75	4,75
(2) Contributions	1,23	1,51	1,57
(3) Miscellaneous	13,00	13,00	12,00
(4) Recoveries of overpayments	5	4	5
(5) Collection of payments for services rendered ..	7	6	7
Total ..	19,36	19,36	18,44
Deduct—Refund ..	....	—1	—1
Total ..	19,36	19,35	18,43

Expenditure—(Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Public Health establishment	9,34	7,87	7,70
(2) Grants for public health purposes	2,02	1,94	1,92
(3) Expenses in connection with epidemic diseases ..	1,33	1,33	1,18
(4) Bacteriological Laboratories	2,91	2,90	3,01
(5) Pasteur Institutes	29	31	30
(6) Works	8,15	8,18	7,74
(7) Expenditure in England .. ..	....	1	....
Total ..	24,04	22,54	21,85

Revenue.

136. The sale proceeds of quinine, sera and vaccine, etc., and contributions from local bodies towards the pay of vaccinators, etc., and receipts from water works are credited to this head.

137. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend upon the demand for plague and other vaccines from local bodies, Indian States, etc.

138. *Contributions.*—This head represents the contributions received from local bodies towards—

- (1) the Infectious Diseases Hospital, Poona,
- (2) the pay of vaccinators,
- (3) the Public Health Laboratory, Poona.

The increase in the current year's estimate as compared with the figure for 1934-35 is due to the fact that the provision for recoveries from certain local bodies on account of pay of vaccinators has been made at increased rates.

139. *Miscellaneous.*—The decrease of 1,00 in the next year's estimate as compared with the figure for 1934-35 and the estimate for 1935-36 is mainly due to the fact that the receipts of the Consulting Public Health Engineer on account of scrutiny of plans, preparation of estimates, etc., are now credited to the expenditure head "33" by a *deduct* entry.

Expenditure.

140. *Public Health Establishment.*—The decrease of 1,47 in the estimate for the current year as compared with the figure for 1934–35 is mainly due to—

(i) the fact that the receipts of the Consulting Public Health Engineer on account of scrutiny of plans and preparation of estimates are now credited to this head by *deduct* entry instead of being taken on the receipt side as hitherto ;

(ii) reduction of 1,01 in the establishment charges debited *pro rata* to this head from “ 41, Civil Works ; ” and

(iii) reduction in the contingent charges of the Vaccine Institute, Belgaum, in consequence of the arrangement to obtain electricity from the Belgaum Electric Supply Company.

The decrease of 17 in the next year's budget estimate as compared with the estimate for the current year is due mainly to the decrease of 20 in establishment charges debitable *pro rata* to this head.

141. *Grants for Public Health purposes.*—The main items of expenditure under this head are :—

(a) Grants for special expenditure in connection with Public Health.

(b) Grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors.

(c) Grant to village Sanitary Committees.

(d) Charges on account of Development and Town Planning Schemes.

(e) Grants for Village Water Supply.

Item (a).—A provision of 2 only has been made in the next year's budget for grants-in-aid to cover the difference between the full centage charges for establishment, tools and plant leviable in the case of works of local bodies executed by the Public Works Department and the reduced percentage charges to be actually levied from those local bodies.

Item (b).—Government have undertaken to pay grants to certain municipalities at the rate of one-half of the salary of their health officers and at the rate of one-third of the salary of their sanitary inspectors. Government are also required to pay subsidies to District Local Boards towards the pay of their health officers at the rate of two-thirds of the salaries of such officers if their appointments are approved by Government. A provision of 76 has been made on this account for the next year.

Item (c).—*Grants to Village Sanitary Committees.*—Grants are paid to village sanitary committees on the basis of one rupee of Government grant for every three rupees of the Local Board and popular contributions combined. The next year's provision of 14 is made on the basis of the average of the actuals of the last three years and is less by 2 than the estimate (viz., 16) of the current year.

Item (d).—A provision of 4 has been made on account of certain annual payments made in connection with the Sholapur Development Scheme.

Item (e).—*Grants for Village Water Supply.*—A provision of 75 has been made in the next year's estimates as against 82 in the current year. The reduction of 7 is due to the fact that the next year's provision is based on past actuals. A provision of 7 has also been made for village water supply schemes in the Belgaum District prepared by the late Special Engineer, Minor Irrigation Works. The special provision of Rs. 10,000 made during the current year for providing water supply to Depressed Classes has been repeated for the next year.

142. *Expenses in connection with epidemic diseases.*—The items of expenditure under this head are :—

(1) Malaria.

(2) Infectious Diseases Hospital.

(3) Free distribution and sale of quinine.

(4) Measures against plague, cholera, etc.

(5) Medical aid during Pandharpur Fair.

The decrease of 15 in the next year's budget estimate is due partly to the fact that no provision has been made for experiment on the destruction of rats by cyno-gas, and partly to a small reduction in malaria establishment.

143. *Bacteriological Laboratories*.—The increase of 11 in the estimate for the next year as compared with the estimate for the current year is due to the fact that full provision is made on account of the pay and allowances of the Director of the Haffkine Institute. During part of the current year he was on leave and the acting incumbent was a junior officer.

144. *Works*.—The decrease of 44 in the next year's budget estimate as compared with the estimate for the current year is due to the fact that the latter includes—

(i) additional requirements of 35 under "Works" and "Repairs" for the Pandharpur Water Works,

(ii) additional requirements of 14 for the Bahiroba Pumping Station, and 5 for the Karad Water Works.

The next year's estimate includes a provision of 13 for the extension of the Public Health Laboratory, Poona (*vide* item No. 47 in the statement of new items).

XXIV and 34, Agriculture.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Agricultural receipts	2,08	1,84	1,78
(2) Veterinary receipts	17	18	17
(3) Co-operative credit	71	1,78	1,70
(4) Recoveries of overpayments	74	2	2
(5) Collection of payments for services rendered	69	73	73
Total ..	4,39	4,55	4,40
Deduct—Refunds ..	—1	—2	—1
Total ..	4,38	4,53	4,39

Expenditure (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Agriculture	11,57	12,29	11,94
(2) Veterinary charges	3,43	3,78	3,88
(3) Co-operative Credit	5,46	5,77	6,64
(4) Works	6		
Total ..	20,52	21,84	22,46

Revenue.

145. *Agricultural Receipts.*—The Agricultural College and school fees, and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's estimate shows a decrease of 24 as compared with the figure for 1934-35. The decrease is due to the reduction in the cultivated area on the Jalgaon Farm, and smaller receipts from the hire of sugar making plant and sale proceeds of the produce of departmental farms and the College Dairy. The decrease of 6 in the ensuing year's estimate as compared with the estimate of the current year is also due to the same reasons.

146. *Veterinary Receipts.*—The variations are small and call for no remark.

147. *Co-operative Credit.*—The current year's estimate shows an increase of 1,07 as compared with the figure for the past year. The increase is due mainly to the recovery of arrears of audit fees for past years, and to the addition of 9 on account of the subsidy from the Sugar Excise Fund and of 4 on account of the subsidy from the Government of India for the co-operative training and education scheme. The ensuing year's estimate of 1,70 includes 3 on account of the recovery of half the cost of the Special Mamlatdar, Dohad, and his staff, 25 on account of the subsidy from the Sugar Excise Fund and 22 on account of the subsidy from the Government of India for the co-operative training and education scheme.

148. *Collection of payments for services rendered.*—The current year's estimate shows an increase of 4 as compared with the figure for the past year. The increase is due to larger receipts on account of the cost of the special establishment entertained for the recovery of dues of co-operative societies.

Expenditure.

149. *Agriculture.*—The increase of 72 in the current year's estimate as compared with the figure for 1934-35 is due to the acquisition of land for the Jalgaon Farm, (60), the creation of a post of bunding officer and his staff, and the entertainment of establishment for pig killing work and the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35 (5). The estimate for the current year, exclusive of the special provision of 60 for the Jalgaon Farm, is 11,69 against which the next year's provision shows an increase of 25. The increase is due to the provision of the following items counterbalanced by savings in other items :—

(a) 7 for the creation of a post of Kamgar for conducting experiments with the cultivation of garden crops in the Kanara District,

(b) 1 for the construction of a cattle dip on the Chharodi Farm,

(c) 3 for additional subsidies to the taluka development associations in Khandesh for cattle breeding work,

(d) 6 for the scheme of investigations into the Koleroga disease of betelnuts,

(e) 2 for the establishment of additional check stations in the Dharwar area under the Cotton Transport Act,

(f) 3 for the purchase of additional apparatus and chemicals for the Agricultural College laboratories, and

(g) 10 for the purchase of new machinery for the Arbhavi and Kopergaon Farms.

150. *Veterinary Charges.*—The increase of 35 in the current year's as compared with the figure for the year 1934-35 is due to—

(a) the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35,

(b) the partial restoration of grants to veterinary dispensaries (15),

(c) the grant-in-aid of 2 towards the construction of the veterinary dispensary at Shahada in the West Khandesh District,

(d) the establishment of a goat-virus producing station at Bombay (4), and

(e) the entertainment of six additional veterinary assistant surgeons for the new dispensaries opened in the Ahmednagar, Sholapur, and Bijapur Districts.

The increase of 10 in the ensuing year's estimate as compared with the estimate for the current year is due partly to increased grants-in-aid to veterinary dispensaries and partly to the fact that provision for the six veterinary assistant surgeons mentioned above and for the goat-virus producing station, Bombay, has been made for the whole year. The increase is counterbalanced by a smaller provision for the purchase of sera and vaccines.

151. *Co-operative Credit.*—The increase of 31 in the current year's as compared with the figure for the year 1934-35 is due to—

(a) the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35,

(b) the entertainment of the Special Assistant Registrar and staff for land mortgage banks from November 1935,

(c) the grant of subsidy to primary land mortgage banks,

(d) the introduction of the schemes for the organisation of co-operative societies for the manufacture of improved varieties of sugar, and

(e) co-operative training and education of the staff of the Co-operative Department and central and urban banks and members of rural societies.

The ensuing year's estimate of 6,64 includes 4 on account of the entertainment of the temporary Special Mamlatdar, Dohad, and his staff. As compared with the current year's estimate the estimate for the ensuing year shows an increase of 87. This is mainly due to the provision of—

(a) 37 for the new posts of Deputy and Assistant Registrars and Special Auditors ; and

(b) 15 for subsidy to the Provincial Co-operative and the primary land mortgage banks.

These items have been explained in the list of new items : *vide* items Nos. 54 to 57 under "34—Agriculture". Larger provision has also been made on account of the scheme for the organisation of co-operative societies for the manufacture of improved varieties of sugar and the scheme for the training and education of the departmental staff and the staff of the central and urban banks and members of rural societies.

XXV and 35, Industries.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Industries	7	2,77	2,98
Fisheries	4	5	76
Total ..	11	2,82	3,74

Expenditure (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Industries	3,86	5,60	6,48
Fisheries	35	12	79
Expenditure in England .. .. .	....	53	3
Total ..	4,21	6,25	7,30

Revenue.

152. *Industries.*—The increase of 2,70 in the estimate for the current year as compared with the figure for 1934-35 is due to the receipts to the extent of 2,41 anticipated from fees for verification and stamping of weights and measures, and to the transfer of 29 to this head from the Deposit account of the grant from the Government of India for the Development of the Handloom Industry. The sum of 29 represents the anticipated expenditure on the Handloom Industry which is shown on the expenditure side.

The increase of 21 in the budget estimate for the next year as compared with the current year's estimate is due to larger receipts (16) anticipated from fees for verification and stamping of weights and measures, as the Bombay Weights and Measures Act will be extended to the remaining district in 1936-37, and to a larger transfer from the Handloom Industry Account.

153. *Fisheries.*—The increase of 1 in the current year's estimate as compared with the figure for last year is due to the anticipated recovery of a portion of the price of the second motor launch sold on the instalment basis. The increase in the next year's budget estimate is due mainly to the receipts anticipated from the fish curing yards transferred by the Government of India to the control of this Government with effect from 1st July 1936.

Expenditure.

154. *Industries.*—The increase in the estimate for the current year as compared with the figure for 1934-35 is due to (1) the Director having drawn his full pay for the current year in India while in 1934-35 he drew his pay for six months in England, (2) the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35, (3) expenditure from the Government of India grant on the development of the handloom industry, and (4) opening of the Weights and Measures Section. The increase in next year's budget estimates as compared with the estimate for the current year is due to (1) increase in the contingent expenditure of the Director on account of the

additional departments created under his charge, (2) additional establishment required for the extension of the Bombay Weights and Measures Act to the remaining districts of the Bombay Presidency and leave reserve (*vide* also items 58, 59, 60 and 62 in the statement of new items), (3) the provision for a Personal Assistant to the Director of Industries (*vide* item 61 in the list of new items), (4) the wiremen's class at the R. C. Technical Institute, Ahmedabad (*vide* item 63 in the statement of new items), and (5) increased provision for the development of the handloom industry from the Government of India grant.

155. The increase in the next year's estimate is also due to a provision of 50 which Government have proposed for a scheme for training educated young men for industrial vocations in order to relieve unemployment among the better educated classes. In recent years the problem of unemployment among the educated middle classes has become acute and attempts at finding a solution of it have been made in some of the provinces. In the absence of facilities for vocational training, boys in secondary schools study for the Matriculation examination and thereafter join the University and they find at the end of an expensive course of studies that they are unable to obtain suitable living. Government are therefore considering a scheme to make a start with the relief of unemployment among the better educated classes by the provision of suitable vocational training. Government hope to place the scheme before the Legislative Council in the Poona session after the various details have been settled. Although provision has been made in the budget, no expenditure will be incurred until the scheme has been reported to the Legislative Council.

156. *Fisheries*.—The estimate for the current year is less than the figure for 1934-35 as the latter includes the cost of the construction of two motor launches. The increase of 67 in the estimate for next year as compared with the estimate for the current year is mainly due to transfer of the control of fish-curing yards from Government of India to this Government.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Examination fees	25	22	18
(2) Fees for Inspection of Steam Boilers ..	1,34	1,44	1,36
(3) Miscellaneous	10	10	5
(4) Receipts on account of motor vehicles ..	12,82	12,93	26,31
Total ..	14,51	14,69	27,90
<i>Deduct—Refunds—Reserved ..</i>	<i>—4</i>	<i>—7</i>	<i>—1,06</i>
Total ..	14,47	14,62	26,84

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Labour	1,06	1,36	1,29
(2) Inspector of factories	1,16	1,26	1,31
(3) Inspector of steam boilers	1,14	1,21	1,26
(4) Inspection of motor vehicles	1,04	1,04	9,06
(5) Examinations	15	15	14
(6) Miscellaneous	1,13	1,20	1,66
Total ..	5,68	6,22	14,72

Revenue.

157. *Examination fees.*—The decrease of 3 in the estimate of the current year as compared with the figure for 1934-35 is due to the fact that the Accountancy Diploma Board has ceased to hold the G.D.A. examination, the last examination having been held in April 1934. The decrease of 4 in the budget estimate for next year as compared with the estimate for the current year is due to the fact that credit on account of the Sanitary Surveyor's class examination is taken under "XXIII—Public Health" instead of under this head.

158. *Fees for Inspection of Steam Boilers.*—The increase of 10 in the estimate for the current year as compared with the figure of 1934-35 is mainly due to three examinations under the Bombay Boiler Rules being held this year instead of two.

159. *Miscellaneous.*—The receipts under this head include subscriptions for the *Labour Gazette* and the advertisements published therein, and receipts from Reformatory schools.

160. *Receipts on account of motor vehicles.*—The increase of 11 in the estimate for current year as compared with the figure for 1934-35 is due to the larger number of cars registered during the current year. The budget estimate for the next year is framed on the basis of the anticipated receipts from the operation of the Bombay Motor Vehicles Tax Act, 1935, and rules framed under it, which will come into force from 1st April 1936.

Expenditure.

161. *Labour*.—The increase of 30 in the estimate for the current year as compared with the figure for 1934-35 is due partly to the appointment of the Labour Officer under the Bombay Trade Disputes Conciliation Act, 1934, and partly to the debit of a major portion of the charge on account of the pay and allowances of the Commissioner of Labour and Director of Information to this head. The decrease of 7 in the budget estimate for the next year as compared with the estimate for the current year is due mainly to the appointments during next year of the officiating Commissioner and the Labour Officer on lower pay.

162. *Inspector of Factories*.—The increase of 10 in the estimate for the current year and of 15 in the budget estimate for the next year as compared with the figure of 1934-35 is mainly due to the appointment of two more junior Inspectors in the Factory Department.

163. *Inspector of Steam Boilers*.—The increase of 7 in the estimate for the current year as compared with the figure for 1934-35 is due partly to increments in pay of officers and establishment and partly to the fact that allowance has been made in the current year for the emergency cut in pay for one month only instead of for the whole year as in 1934-35.

164. *Inspection of motor vehicles*.—The Bombay Motor Vehicles Tax Act, 1935, and the rules framed under it will come into operation from 1st April 1936. Section 9 (3) of the Act provides for payment of grants-in-aid to local bodies as compensation for the abolition of tolls in their areas. The increase in the next year's budget is chiefly due to the provision of 6,85 on this account and also on account of the new provision of 12 required for plates and badges by the Motor Vehicles Department of the Commissioner of Police, Bombay. The plates and badges were formerly supplied by a contractor; they will now be supplied to the owners of cars by the Motor Vehicles Department on payment of cost. A corresponding receipt has been taken under "XXVI". The provision for the next year also includes a sum of 1,08 for the entertainment of additional establishment in Bombay City and the mofussil for the administration of the new Act, consisting of a Deputy Commissioner, executive officers and clerical establishment (*vide* items Nos. 67 and 68 in the statement of new items).

165. *Miscellaneous*.—The increase of 46 in the next year's budget estimate as compared with the estimate of the current year is mainly due to the transfer to this head with effect from next year of the grant-in-aid to the Children's Aid Society, Bombay, and the Society for the Protection of Children in Western India, Bombay, from the head "47, Miscellaneous—Reserved". Government have now decided that all expenditure on account of the working of the Bombay Children Act, 1924, should be brought under a new sub-head "Juvenile Branch" under this head.

37, Miscellaneous Departments (Transferred).

Expenditure.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Preservation and translation of ancient manuscripts	2	3	3
(2) Examinations	11	....	....
(3) Provincial Statistics	2	1	1
(4) Miscellaneous	54	71	1,12
Total ..	69	75	1,16

166. *Preservation and Translation of Ancient Manuscripts.*—The Government grant to the Bhandarkar Oriental Research Institute for this item which was originally Rs. 3,000 was reduced with effect from 1932-33 to Rs. 1,500 owing to financial stringency. In 1934-35 it was raised to Rs. 2,000. As this amount is found to be inadequate for the normal expenditure of the Institute the grant has been restored with effect from 1935-36 to the original amount.

167. *Examinations.*—The Government Diploma in Accountancy Examination, which was hitherto conducted by the Accountancy Diploma Board, has been discontinued with effect from 1934-35. No provision has accordingly been made for this item.

168. *Provincial statistics.*—This head records the expenditure on the administration of the Indian Christian Marriage Act XV of 1872.

169. *Miscellaneous.*—The minor head provides for (i) the Backward Class Officer and (ii) the Village Improvement Scheme.

(i) *Backward Class Officer.*—The estimate for 1935-36 is 37 and exceeds the figure for 1934-35 by 3. The increase is due partly to the fact that allowance has been made for emergency cut in pay for one month only and partly to the utilisation of the full provision for experiments in building sites. The budget estimate for next year is 38. It includes as usual the provision for the temporary establishment explained in item No. 71 in the list of new items.

(ii) *Village Improvement Scheme.*—The estimate for 1935-36 is 34 and exceeds the figure for 1934-35 by 14. The increase is due to increased activities in connection with the Village Improvement Scheme. The budget estimate for next year is 75 which shows an increase of 41 over the estimate for the current year. This increase is due to the provisions for (i) Cinema and Publicity Vans and (ii) purchase of radio sets for the purpose of village uplift (*vide* items nos. 69 and 70 in the list of new items.)

XXX and 41, Civil Works (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Revenue	34,32	39,97	38,50
Expenditure	73,23	86,19	1,11,82

Revenue.

170. The receipts consist mainly of rents of buildings, tolls on roads and transfers from the Central Road Development Account. In comparing the figures for the three years the following two main changes have to be taken into account :—

(1) In 1934-35 as well as in the current year a sum of 8 lakhs has been repaid from revenue to the Road Development Account so as to clear the debit to that account in 1931-32 of 16 lakhs utilised for ordinary road repairs. This repayment has been exhibited in accounts as reduction of "Transfers from the Central Road Development Account" under "XXX, Civil Works."

(2) Tolls will be abolished with effect from 1st April 1936, with the result that there will be no toll revenue at all in 1936-37.

In comparison with the figure for 1934-35, the estimate for the current year shows an increase of 5.65. It is due mainly to an increase of 6.81 under "Transfers from the Central Road Development Account" counterbalanced by a decrease under "Tolls on roads." The increase of 4.18 in the estimate for 1936-37 as compared with the figure for 1934-35 is due to an increase of 21.98 under "Transfers from the Central Road Development Account." counterbalanced mainly by the absence of revenue from tolls (17.21).

Expenditure.

171. The increases of 38.59 and 25.63 in the budget estimate for 1936-37, as compared with the figure for 1934-35, and the estimate for the current year, respectively, are mainly due to increased provision for Road Development works and also for other works, repairs and grants-in-aid; and also to increased provisions for Establishment and Tools and Plant charges which are distributed *pro rata* over the several heads in proportion to expenditure on works and repairs.

172. The grant under the head 41-Civil Works—Provincial—Transferred has been distributed as under :—

Works in progress	2,97
New works	4,59
Road works to be financed from the receipts from the Petrol Tax Fund	28,75
Discretionary grants	3,55
Repairs	38,06
Repairs—Road Development Account	45
Establishment—Non-voted	5,23
Voted	19,24
Tools and Plant	1,49
Grants-in-aid	8,68
Suspense	3
Expenditure in England—Stores	1
Deduct—English cost of Stores and Establishment— Stores—Voted	—1
Establishment—Non-voted	—1,15
Voted	—7
	1,11,82

173. The provision for works in progress will be utilized mainly on the following works for which an allotment of 10 or more has been proposed in each case.

Excise.—Construction of a new Liquor Warehouse near Poona Railway Station (14).

General Administration.—Quarters for the Revenue Establishment at Yellapur (22); Mamlatdar's Kacheri Building at Kumta (30).

Police.—Constructing additional quarters for the Head Quarters Police at Sholapur (70); Rebuilding Head Quarters Police Lines at Thana (1,08).

Communications.—Improvements to Taloda-Shahada Road, Section I (17); Dhadgaon-Shahada Road (15); Improving Gadag-Hesrur Section of Karwar-Bellary Road (10).

New works to be financed from the ordinary revenues of the Province are shown in the List of New Major Works appended to this Book.

174. Works financed from the Petrol Tax Fund are shown in the Public Works Department Budget of Civil Works.

41, Civil Works (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Expenditure	3,55	3,35	2,92

175. The decreases of 63 and 43 in the budget estimate for 1936-37, as compared respectively with the figure for 1934-35 and the estimate for 1935-36, are due partly to no provision having been made in the Budget for any large work in connection with the Government Houses, and partly to consequent reduction in the *pro rata* Establishment and Tools and Plant charges to be debited to the major head.

176. The grant for 1936-37 under the head "41, Civil Works—Provincial—Reserved" has been distributed as under :—

Original Works	..	..	..	25
Repairs	..	..	..	1,95
Establishment	{ Non-voted	..	..	14
	{ Voted	..	..	54
Tools and Plant	..	..	..	4
Total				2,92

The provision of 25 for original works will be utilised on small works in connection with Government Houses.

**NOTE ON THE BUDGET: PROVISION AND FINAL DEBIT OF
EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTAB-
LISHMENT AND TOOLS AND PLANT CHARGES.**

177. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of survey works) are included in one demand for grant under the head "41-Civil Works".

178. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both of these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

179. *Establishment.*—During the years prior to and including the year 1933-34 the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads "XIII", "15", "55", "60" and "42", the residue being shown under the head "41". The figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro rata*, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

180. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, budget provision for the tools and plant required for such works is made at that rate. The residue is distributed over all heads, including "41", in proportion to the estimated outlay on works and repairs incurred under those heads.

181. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is, accordingly, classified under the head "59-Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. This head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, who are now in charge of the Back Bay Reclamation work. Secretariat charges calculated at 1 per cent. on the cost of works and repairs are also included under this head.

182. The details of the establishment and tools and plant charges except those of the special establishments and those tools and plant which are required for the carrying out of survey works are given in the detailed budget estimates for "41-Civil Works" and the details of the special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

183. The demand under "41-Civil Works" is divided into two portions; "Civil Works—Reserved", which consists of the demand on account of Government Houses only, and "Civil Works—Partly Reserved and Partly Transferred", which includes the balance of the demand. This balance is treated as "Partly Reserved and Partly Transferred" since, as explained above, it includes provision on account of the Irrigation establishment, which is Reserved in addition to that required for the Roads and Buildings establishment, which is Transferred.

XXXI and 42, Bombay Development Scheme.

184. These revenue heads record receipts and expenditure in respect of all Bombay Development schemes except the Back Bay Reclamation and Salsette and Ambernath Water Supply schemes. The transactions relating to the Back Bay Reclamation scheme are shown under "59, Bombay Development Scheme" and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply schemes are recorded under "XXIII" and "33, Public Health".

Receipts.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Rents from properties	6,02	6,40	6,24
(2) Sales of Electricity	16	16	16
(3) Cotton cess receipts	1,44	...	...
(4) Miscellaneous	51	47	46
Refunds	-1	-58	...
Total ..	8,12	6,45	6,86

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
I. Original Works—			
(a) Land Acquisition	3	8	5
(b) Other Works—			
(1) Industrial Housing Scheme ..	4	4	2
(2) S. S. 3—Trombay (North-West) ..		3½	2¼
(3) S. S. 6—Danda		½	½
(4) S. S. 7—Khar Model Suburb ..		4	13½
(5) S. S. 15—Ambernath Development ..		...	½
(6) S. S. 16—Shahar		...	3¼
(7) S. S. 23—Ambernath Electric Supply ..		...	...
(8) G-1—Quarters and offices in Bombay.		¼	...
Total ..	7	20	27

Expenditure—contd.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
II. Repairs and maintenance—			
(A) Rents and taxes, etc. for chawls, etc.—			
(1) Municipal taxes	1,13	1,07	1,19
(2) Rent to be paid to the Port Trust for Sewri land	14	14	14
(3) Sanitary stores	4	4	4
(4) Licence fee for the Worli Market ..	1	1	1
(B) Other repair expenditure	85	91	1,20*
Total ..	2,17	2,17	2,58
III. Establishment—			
(1) Revenue establishment of chawls—			
(i) Pay of officers	4	4	4
(ii) Pay of establishment	55	57	59
(iii) Allowances, honoraria, etc. ..	9	11	11
(iv) Contingencies	3	3	3
(2) Public Works establishment	34	41	44
Total ..	1,05	1,16	1,21
IV. Tools and plant	2	1	3
Grand Total ..	3,31	3,54	4,09

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communi- cations.	Total.
Presidency	94	....	94
Electrical	15	....	15
Thana	5	6	11
Total ..	1,14	6	1,20

Revenue.

185. *Rent from properties.*—The increase in the estimate for 1935–36 over the figure for 1934–35 is due mainly to the increase in the number of occupied rooms and shops. The decrease in the ensuing year's budget as compared with the current year's estimate is due to rent-free occupation of accommodation to a larger extent by other departments of Government.

186. *Cotton Cess.*—The cotton cess was abolished with effect from 1st April 1934. The amount of 1,44 shown for 1934–35 is on account of credit in April 1934 of the amount collected in March 1934.

187. *Miscellaneous.*—These receipts are on account of sales of minor agricultural rights in properties acquired by the late Development Department and rent from lease of plots from the Dadar Distillery site. The decrease in the estimates of the current and ensuing years as compared with the figure for 1934–35 is due to the reduction in the rates of rent in certain Suburban Schemes.

The estimate of 58 under Refunds for the current year is due to the refund to the District Local Board, Bombay Suburban District, of the fees realised from the Development Department quarries.

Expenditure.

188. *Original Works—Land Acquisition.*—The increase of 5 in the estimate for the current year as compared with the figure for 1934–35, and the decrease of 3 in the budget estimate of the ensuing year as compared with the estimate of the current year are due to the fact that the provisions required for land acquisition and law charges fluctuate from year to year.

189. *Original Works—Other Works.*—The increases of 18 and 10 in the budget estimate for 1936–37 as compared with the figure for 1934–35 and the estimate for 1935–36 respectively, are due to increased activities in the Suburban schemes.

190. *Repairs and Maintenance.*—The increase of 41 in the ensuing year's budget as compared with the estimate of the current year is due to modification in the municipal assessment which varies with the percentage of vacancies in the chawls, and to special repairs to the Development chawls, etc. which are required to be carried out urgently to prevent further deterioration of the property.

191. *Establishment and Tools and Plant Charges.*—The variations in the figures for these charges are due mainly to *pro rata* distribution in proportion to works and repairs estimates under the several Public Works Department heads.

XXXII—Transfers from Famine Relief Fund and 43, Famine.*Revenue.*

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Transfers from Famine Relief Fund ..	1,31	1,44	..
Total ..	1,31	1,44	..

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Statutory Provision for Famine Fund ..	..	..	..
Expenditure met from Famine Relief Fund ..	2	8	..
Total, 43-A—Famine Relief ..	2	8	..
Total, 43-B—Transfers to Famine Relief Fund. ..	..	..	..
Grand Total ..	2	8	..

Revenue.

192. The amount to be drawn from the Famine Fund for expenditure under revenue heads is shown under the receipt head "XXXII—Transfers from Famine Relief Fund". It is anticipated that 1,44 will be required to be so drawn in the current year for expenditure under the following heads :—

	Rs.
8, Forest ..	160
15 (1), Irrigation—Civil ..	54,000
33, Public Health ..	82,000
43-A, Famine Relief ..	8,000
For rounding ..	—160
	1,44,000

It is not proposed to draw any amount in the next year from the Famine Relief Fund for expenditure under the revenue heads.

Expenditure.

193. Under Schedule IV to the Devolution Rules as proposed to be amended by the draft Order in Council relating to the separation of Sind, the Government of Bombay will be required to make an annual famine assignment of 10,75 to the Famine Relief Fund. It may be spent only upon the direct relief of famine. In any year when the accumulated total of the Famine Fund is not less than Rs. 63 lakhs, Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund is expected to be Rs. 63 lakhs next year, no provision has been made for the annual assignment.

194. An expenditure of 8 will be incurred in the current year on gratuitous relief in the Dharwar and Belgaum Districts on account of a partial failure of rains and crops and in the Sholapur District on account of floods at Akola in August last.

XXXIII and 45, Superannuation.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Contributions for pensions and gratuities	8,49	7,67	7,69
<i>Deduct</i> —Refunds	—1	—7	—1
Total ..	8,48	7,60	7,68.

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Superannuation and retired allowances	71,51	75,24	78,95
Compassionate allowance	54	54	54
Gratuities	66	83	80
Covenanted Civil Service Pensions	87	88	76
Donations to Service Funds	12	12	12
Donations to Provident Funds	51	32	35
Exchange	—5	..	..
Equated payments of commuted value of pensions charged to capital.	6,00	7,04	9,45
<i>Deduct</i> —Pensionary liabilities of Commercial Departments.	—63	—58	—44
Total ..	79,53	84,39	90,53

Revenue.

195. The decrease in the current year's estimate and the next year's budget estimate, as compared with the figure for 1934-35, is due to the starting of provident or pension funds by more District Local Boards and Municipalities for their employees taken on loan from Government. The increase in the provision for refunds in the current year's estimate is due to the refund of excess contributions recovered from some local bodies in the past.

Expenditure.

196. *Superannuation and retired allowances.*—The estimate for the current year has been based on the progress of actuals in the first eight months of the year. The next year's budget estimate provides for the growth of expenditure indicated by the trend of the figures of past years.

197. *Gratuities.*—The increase in the current year's estimate is mainly due to the *ex gratia* payment to the late Assistant Director of the Hafikine Institute of a sum representing Government contribution towards his Provident Fund account.

198. *Donations to Provident Funds.*—The figure for 1934-35 includes a sum of 12 representing the arrear contributions of Government to the Contributory Provident Fund accounts of 3 non-I.M.S. officers of the Public Health Department.

199. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The large increase in the next year's budget estimate in comparison with the figure for 1934-35 and the current year's estimate, is due to the fact that Sind's share of the debt on account of commutations of pensions is to be taken over by Bombay as part of the financial settlement.

200. *Deduct—Pensionary liabilities of Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The decrease in the next year's budget estimate, as compared with the figure for 1934-35 and the current year's estimate, is mainly due to the reduction in ordinary establishment charges calculated on a *pro rata* basis and debited to the Irrigation Departments.

45-A, Computation of Pensions financed from ordinary Revenue (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Amount transferred from the head "60-B, Payments of Commutated Value of Pensions	12	10	6

201. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation Allowances and Pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "45". These debits to the loan head (viz., "55, Construction of Irrigation Works") in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided, with effect from 1932-33, to utilise the debits of pensionary charges under the loan head in relief of expenditure under the capital head "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A".

202. The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "55, Construction of Irrigation Works". The decrease in the next year's budget estimate, as compared with the figure for 1934-35 and the estimate of the current year, is due to reduction in establishment charges calculated on a *pro rata* basis and debited to the head "55, Construction of Irrigation Works".

XXXIV and 46, Stationery and Printing.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Stationery Receipts	29	26	25
Sale of Gazettes and other publications	95	80	80
Other Press Receipts	1,37	1,53	1,37
Total ..	2,61	2,59	2,42
Deduct—Refunds	—1	—1	—1
Total ..	2,60	2,58	2,41

Expenditure (partly reserved and partly transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Government Presses	5,72	5,82	5,72
Printing at private presses.	1	1	1
Purchase of Stationery Stores	2,79	2,99	2,75
Stationery supplied from Central Government Stores to Provincial Governments.	..	..	$\frac{1}{2}$
Expenditure in England—Stores	..	82	66
Printing work done at Central Government Press for Provincial Government.	..	..	$\frac{1}{2}$
Stationery supplied to Transferred Departments	1,17	1,19	1,33
Total ..	9,69	10,83	10,48

Revenue.

203. *Other Press Receipts.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to the extra receipts on account of the sale of a lino-type machine, work received for printing from the Reserve Bank of India, etc. The next year's budget estimate is based on the figure for 1934-35.

Expenditure.

204. *Government Presses.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to the following reasons :—

(a) Advance increment granted to the Superintendent, Government Printing and Stationery.

(b) The grant of old scales of pay to those who were officiating before 23rd February 1931 in the lower grade clerical establishment of the Stationery Office and who continued to officiate without a break up to the time of their confirmation.

(c) Restoration of the "Provision for Depreciation" in respect of the Government Central Press and the Yeravda Prison Press.

(d) The purchase of mono metal required by the Government Central Press for the work of the Reserve Bank of India.

(e) Introduction of the cash payment system in lieu of the system of issuing credit notes, and increase in convict labour due to the heavy work in the Yeravda Prison Press.

This increase has been partly counterbalanced by savings due to (i) the discontinuance of the grant of dearness allowance to the technical establishment of the Government Presses as a result of the withdrawal of the emergency cut, (ii) the use of old articles in Government Presses as far as possible, and (iii) keeping in abeyance certain posts, and new appointments on lower rates of pay at the Yeravda Prison Press.

The next year's estimate which is equal to the figure for 1934-35 includes provision for depreciation in respect of Government Presses which had been suspended from 1932-33 to 1934-35. This provision is counterbalanced by decrease under the following items:—

(a) Non-filling of certain posts in Government Presses or appointment of persons on reduced pay.

(b) Discontinuance of the grant of dearness allowance to the technical establishments in Government Presses.

(c) Less provision on account of the purchase of Stores in India and England.

(d) Discontinuance of the temporary Binding establishment in the Government Central Press.

205. *Purchase of Stationery Stores.*—The increase in the current year's estimate as compared with the figure for 1934-35 is due to (a) the receipt of several new printing jobs, (b) supply of stationery to the Silver Jubilee Committee and (c) purchase in India of articles of English manufacture for which provision was made under the head "Expenditure in England—Stores."

206. *Expenditure in England—Stores.*—The decrease in the next year's budget estimate is due to the curtailment of demands for Stores from England.

207. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was ear-marked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1934-35 was Rs. 33,740.

XXXV and 47, Miscellaneous (Reserved).

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Unclaimed deposits	2,07	1,52	1,53
Sale of old stores and materials	30	2	3
Fees for Government audit	48	39	38
Other fees, fines and forfeitures	9	7	6
Miscellaneous	36	97	31
Sale of land and houses, etc.	1	..	..
Recoveries of overpayments	27	25	29
Collection of payments for services rendered	39	55	37
Contributions	27	31	32
Receipts from Electricity Duty	8,73	8,85	8,75
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.	14,34	16,25	16,00
Receipts under the Bombay (District) Tobacco Act, 1933.	4,05	2,00	2,60
Total ..	31,36	31,18	30,64
<i>Deduct—Refunds—</i>			
Reserved	— 49	— 60	— 84
Transferred	— 1	— 1	— 2
Total ..	30,86	30,57	29,78

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Donations for charitable purposes	1,53	1,56	1,14
Charges on account of vagrants	8	9	6
Rewards for destruction of wild animals	1	1	1
Petty establishments	1,11	1,15	1,15
Irrecoverable temporary loans written off	17	35	17
Rents, Rates and Taxes	6	6	6
Contributions	15,06	13,49	16,19
Miscellaneous compensations	1	1	1
Miscellaneous and unforeseen charges	2	8	6
Charges in connection with the celebration of His Majesty's Silver Jubilee.	32	1,09	..
Miscellaneous Darbar charges	2	3	3
Expenditure in connection with electricity duty	13	14	14
Total ..	18,52	18,06	19,02

Revenue.

208. *Unclaimed deposits.*—This is a fluctuating item. The decrease of 55 in the current year's estimate as compared with the figure for 1934-35 is based on the progress of actuals. The next year's budget estimate is based on the current year's estimate.

209. *Sale of old stores and materials.*—The decrease of 28 in the estimate for the current year as compared with the figure for 1934–35 is due to the fact that the latter includes receipts on account of the sale of old motor cars of H. E. the Governor. The next year's budget estimate is based on the current year's estimate.

210. *Fees for Government audit.*—The decrease of 9 in the current year's estimate as compared with the figure for 1934–35 is mainly due to the fact that no provision has been made on account of the audit fee from the Bombay Municipality pending the decision of Government on the question of continuance or otherwise of the audit of Improvement Trust Accounts. The next year's budget estimate is based on the current year's estimate.

211. *Miscellaneous.*—The increase of 61 in the estimate for the current year as compared with the figure for 1934–35 is mainly due to the fact that an amount of 64 has been recovered from the Government of India in respect of the payment made to the District Local Board, Ahmedabad, on account of local fund cess recoverable from the Limdi Darbar.

212. *Collection of payments for services rendered.*—The increase of 16 in the current year's estimate is based on the progress of the latest actuals.

213. *Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.*—Since the realisations under this Act are provincial revenue, they are credited to Government account and the vote of the Legislative Council is obtained for payment of the net revenue to the Bombay Municipality after deducting charges of collection. The increase of 1,91 in the current year's estimate is based on the progress of the latest actuals.

214. *Receipts under the Bombay (District) Tobacco Act, 1933.*—The Bombay (District) Tobacco Act, 1933, allows Government to impose annual licence fees for the sale of tobacco whether wholesale, retail or by hawkers in the whole Presidency excluding the Town and Island of Bombay. The decrease of 2,05 in the current year's estimate as compared with the figure for 1934–35 is due to the fact that the provisions of the Act of 1933 have since been amended with the result that the basis of taxation on tobacco has been materially changed with effect from 1st April 1935. The estimate for the current year is less than the estimate for the next year because there was necessarily some delay during this year in the publication of the rules.

Expenditure (Reserved).

215. *Donations for charitable purposes.*—The decrease of 42 in the budget estimate for next year as compared with the estimate for 1935–36 is due to the transfer of the provision of 38 for the Children's Aid Society and 10 for Society for the protection of Children in Western India from this head to 37, Miscellaneous Departments—Reserved, counterbalanced by an increase of 6 for grant-in-aid to Naigaum Social Service Centre and the Bombay Presidency Women's Council. The details regarding these two items are given in items Nos. 74 and 75 in the list of new items.

216. *Irrecoverable temporary loans written off.*—The increase of 18 in the estimate for the current year is due to the write off of 18 being the portion of the loan due from the St. Joseph's Guild Co-operative Housing Society, Ahmednagar.

217. *Contributions.*—Bombay Act I of 1932 amended the Tobacco Duty (Town of Bombay) Act IV of 1857 and increased the rate of duty on tobacco imported into the Town and Island of Bombay from Rs. 7–8–0 to Rs. 30 per maund with effect from 1st March 1932. Since the realisations from the operation of this Act are provincial receipts (*vide* paragraph 213 above), the gross receipts are credited to the receipt head "XXXV" and the net revenue after deducting collection charges is handed over to the Bombay Municipality. In actual practice payment is made monthly to that body provisionally at the rate of 1/12th of the annual budget provision, adjustment in the succeeding year being made when the actual receipts and the expenditure of the year are ascertained. The figure for 1934–35 includes 1,51 on account of the adjustment of the previous year. The budget estimate for next year provides for increased receipts from Tobacco Duty and for payment of anticipated arrears of the current year.

218. *Miscellaneous and unforeseen charges.*—The increase of 6 in the current year's estimate as compared with the figure for 1934–35 is mainly due to the provision of 5 for travelling allowance to Government nominees on the Board of Directors of the East India Cotton Association, Limited. The next year's estimate includes 4 for this item.

219. *Charges in connection with His Majesty's Silver Jubilee.*—The figure for 1934–35 and the estimate for the current year relate to the charges for celebrations incurred on the occasion of the Silver Jubilee. A supplementary grant was sanctioned by the Legislative Council at the last session of the Council.

47, Miscellaneous (Transferred).

Expenditure.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Contributions	3,22	2,53	2,09
Rents, Rates and Taxes	1,86	2,04	1,86
Charges in connection with the Village Panchayats Act	..	..	24
Total ..	5,08	4,57	4,19

220. *Contributions.*—The decrease in the estimate for the current year as compared with the figure for 1934-35 is mainly due to the fact that during 1934-35 a payment of 54 was made to the District Local Board, Ahmedabad, on account of local fund cess due to the Board from the Limbdi Durbar. The decrease in the next year's budget estimate as compared with the estimate for the current year is due to the reduction in the provision for grants-in-aid to Local Boards for expenditure on elections and also to the fact that the provision for "charges in connection with the Village Panchayats Act" is now shown under a separate minor head instead of being included under "Contributions".

221. *Rents, Rates and Taxes.*—Provision under this head is made for the amount payable to the Bombay Municipality in respect of Government properties in lieu of general tax under Section 144 of the City of Bombay Municipal Act, 1888. The increase of 18 in the estimate for the current year as compared with the figure for 1934-35 is due to the fact that provision has been made for additional payment to the Bombay Municipality on account of proportionate variation in the award under Section 144 (2) of the City of Bombay Municipal Act for the past quinquennium. Pending the preparation of a new award for the quinquennium 1934-39 by the valuer, a provision of 1,86 has been made in next year's estimates on the basis of the old award.

XL, and 52, Extraordinary Receipts and Charges.

Revenue.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Sale of land	3,01	10	67
Sale of other Government assets	..	29,26	..
Other Items	1,39	12	..
	4,40	29,48	67
<i>Deduct</i> —Refunds	..	—3	..
Total ..	4,40	29,45	67

Expenditure (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Expenditure on retrenched personnel—			
(A) <i>Civil (Non-commercial)</i> —			
(a) Leave Salary	90	22	2
(b) Travelling Allowance	1	..	..
(B) <i>Joint Establishment—Public Works</i> —			
(a) Leave Salary	44	5	..
(C) <i>Other Commercial Departments and Undertakings</i> — ..			
Nasik Distillery—			
Leave Salary	1	..	..
<i>Deduct</i> —Expenditure transferred to XIII—Irrigation etc., Works for which capital accounts are kept—Working Expenses.	—17	—2	..
<i>Deduct</i> —English cost of establishment	—15	..	..
Total ..	1,04	25	2

Revenue.

222. *Sale of Land*.—Receipts of Rs. 10,000 or more from the sale of land are credited to this head. The receipts under this item are of a fluctuating nature.

223. *Sale of other Government assets*.—The figure for the current year represents the sale proceeds of securities of certain High Court Funds taken over by Government.

224. *Other items*.—The figure for 1934-35 includes the following receipts :—

- (1) Cash balances of the Official Assignee's Funds,
- (2) Surplus in the Provident Fund Account of the office of the Official Assignee.

(3) Payment by the Tata Power Company in connection with the restoration of communications in the Mulshi valleys.

The current year's estimate includes (1) recoveries from the Bombay Board of Film Censors of the outstanding balance of Government grant and (2) the cash balances of the High Court Funds.

Expenditure.

225. Under the orders of the Auditor General the expenditure on leave salary and travelling allowance granted to retrenched personnel has been debited to the head "52, Extraordinary Charges—Expenditure on retrenched personnel." The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of the Irrigation Department transferred to the head "XIII—Irrigation, etc., Works for which capital accounts are kept—Working expenses" by deduction of expenditure under this head. The expenditure under this head is decreasing year by year as the number of persons drawing leave salaries, etc., is decreasing.

Expenditure under the control of the Secretary of State.

Reserved.

Major Head.	1934-35.		1935-36.		Budget estimate, 1936-37.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue	..	..	1	..	11	..
22, General Administration	6	..	7	10	9	5
24, Administration of Justice. . .	2	..	9	..	3	..
25, Jails and Convict Settlements ..	..	..	2	..	2	..
26, Police	..	1	..	1	..	1
45, Superannuation	3	2,59	5	2,64	5	2,67
Total	11	2,60	24	2,75	30	2,73

Transferred.

Major Head.	1934-35.		1935-36.		Budget estimate, 1936-37.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
32, Medical	2	3	3	..	3	..
Total	2	3	3	..	3	..

226. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council, appeals, payment of leave and deputation salaries of military officers in civil employ, outfit allowances of officers on first appointments, pensionary charges due to allocation of military retired pay etc.

Receipts and Expenditure in England under the Control of the High Commissioner.

Revenue.

Major Head.	1934-35.	1935-36.	Budget Estimate, 1936-37.
XVIII-Jails and Convict Settlements	..	2	..
XIX-Police	..	3	..
XXII-Medical	..	2	..
XXXIII-Receipts in aid of Superannuation	1	..	..
XXXIV-Stationery and Printing	1	1	..
XXXV-Miscellaneous	1	..	..
Total ..	3	8	1

227. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts from sales of Government publications.

Expenditure (Reserved).

Major Head.	1934-35.		1935-36.		Budget Estimate, 1936-37.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue	18	17	..	26	..	5
22, General Administration	1,15	3,41	1,14	2,92	1,11	2,14
24, Administration of Justice	20	1,31	19	1,04	20	1,37
25, Jails and Convict Settlements	6	33	4	56	7	44
26, Police	35	2,32	22	2,31	14	2,63
37, Miscellaneous Departments	11	14	20	23	8	32
45, Superannuation Allowances and Pensions	1,96	13,87	2,23	14,88	2,44	15,98
46, Stationery and Printing	48	..	6	..	1	..
47, Miscellaneous	1	..	1	..	1	..
52, Extraordinary charges	5	15	1	12	..	7
Total ..	4,55	21,70	4,10	22,32	4,06	23,00

Expenditure (Transferred).

Major Head.	1934-35.		1935-36.		Budget, estimate, 1936-37.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
6, Excise	20	..	6	7	4	2
8, Forest	4	1,38	2	1,30	..	80
9, Registration	17	..	..	..	..	..
31, Education	22	89	31	73	39	95
32, Medical	13	1,50	15	94	25	1,06
33, Public Health	11	19	2	49	5	12
34, Agriculture	15	16	29	34	7	12
35, Industries	57	..	4	..	7	..
41, Civil Works	5	1,33	5	1,31	7	1,15
Total ..	1,64	5,45	94	5,18	94	4,22

228. The expenditure incurred by the High Commissioner for India is on account of leave and deputation salaries, sterling overseas pay, pensions, etc.

The increase in the non-voted provisions in the current year's estimates and the budget estimates for the ensuing year over the figures for 1934-35 is mainly due to a rise in pension charges partially counterbalanced by a fall in expenditure on leave salary and sterling overseas pay.

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
52-A, Capital Outlay on Forests	48	53	52
<i>Deduct</i> —Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue"	—48	—53	—52
Total	...	..	..

229. All Forest expenditure of a capital nature is brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue", such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head "8-A, Forest Capital Outlay charged to Revenue". No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been transferred to "8-A, Forest Capital Outlay charged to Revenue".

230. The increase (5) in the estimate for the current year as compared with the figure for the year 1934-35 is mainly due to the necessity of carrying out several urgent works postponed in the past for want of funds. The decrease in the ensuing year's budget estimate as compared with the current year's estimate is due to smaller expenditure under 'Demarcation', as there will be very little demarcation work next year.

**55, Construction of Irrigation, Navigation, Embankment and Drainage Works
not charged to Revenue (Reserved).**

Expenditure.

231. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "55" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "16".

232. The figures for the three years ending 1934-35 are shown below :—

1934-35	..	..	..	..	..	5,12
1935-36	..	..	..	..	..	4,73
1936-37	..	..	..	..	..	3,25

The budget estimate of 3,25 for 1936-37 shows a decrease of 1,87 and 1,48 when compared with the figures for 1934-35 and 1935-36, respectively. The decrease is mainly due to the smaller provision made for Nira Right Bank Canal Project which is approaching completion. The details of the works on which the budget provision for 1936-37 will be spent are given in the Public Works Department detailed budget estimate for the head "55".

No provision for the regrant of lapses is proposed to be made in the budget for 1936-37.

233. The details of the provision made for 1936-37 are given below :—

	Votable.	Non-votable.	Total.
Works	2,37	..	2,37
Establishment—			
Ordinary	58	16	74
Special	5	..	5
Pensionary charges	4	1	5
Tools and Plant (Ordinary)	4	..	4
Deduct—Receipts on capital account	..	..	..
	3,08	17	3,25

234. As explained in the last paragraph under the head "XIII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head 41, Civil Works. Out of the total votable amount of 3,08 the provisions of 58 and 4 for ordinary establishment and tools and plant charges respectively have, therefore, been included in the demand under the head 41, Civil Works (Demand No. 27) and the residue, viz. 2,46, has been included in Demand No. 36.

56-A, Capital Outlay on Improvements of Public Health (Transferred).

Expenditure.

	1934-35.	1935-36.	Budget Estimate, 1936-37.
1. Poona Drainage Improvement Scheme, 1st section ..	..	37	..
2. Poona Drainage Improvement Scheme, 2nd section ..	1	..	..
3. Providing new dustproof over high service reservoir of the Poona Cantonment Water Works.	..	9	..
4. Providing new economiser and new chimney for the Poona Water Works.	..	25	..
5. Annual instalment for the purchase of Kirkee Water Works from military authorities.	25	25	25
6. Remodelling the Mutha Right Bank Canal into sections.	2	11	..
7. Diversion of Sadar Bazar Nala in the Sholapur Development Scheme.	..	18	29
8. Construction of the Sadar Bazar Nala Sewer in the Sholapur Development Scheme.	..	11	12
9. Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station.	..	..	1,38
10. Replacement of old engines in the Karad Water Works.	1	..	..
11. Installation of a fourth pumping unit at the Bahiroba Pumping Station.	6	..	..
12. Providing water supply on Ardeshir Irani Road, Poona.	..	..	16
13. Probable savings	..	..	-4
Total ..	35	1,36	2,16

235. *Item 5.*—According to the terms of the agreement for the purchase of the Kirkee Water Works, payments are to be made in 20 annual instalments of 25 each. The amount of 25 in next year's estimates is on account of the sixth instalment.

236. *Item 7.*—This work forms part of the Sholapur Development Scheme which develops a large tract of open Government land lying within the Sholapur municipal limits between the City and the Railway lines. The next year's provision is for that portion of the work which could not be completed during the current year.

237. *Item 8.*—This work also forms part of the Sholapur Development Scheme. The gross cost of the work has been distributed between the different authorities as under :—

	Rs.
Sholapur Municipality	74,500
Development Scheme (to be borne by Government) ..	22,600
G. I. P. Railway	9,600
Vishnu and Laxmi Mills	1,300

1,08,000

In the current year a provision of 11 has been made for the purpose. The balance of the Government share in the scheme, viz., 12 is included in next year's estimates.

238. *Item 9.*—The Bahiroba Pumping Station comprises works for the pumping of sewage delivered by the local bodies participating in the Poona Drainage Scheme. The existing plant is worn out. In order to avoid a serious breakdown in the near future, it is proposed to instal one new oil engine and one new electric pump at an estimated cost of 1,38. In order that the required machinery may be ordered out in time, the sanction of the Legislative Council has been obtained by presenting a token demand at the last session of the Council.

239. *Item 12.*—This item has been explained in the list of new items : *vide* item No. 76 under " 56-A, Capital Outlay on Public Health ".

59, Bombay Development Scheme (Reserved).

240. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59, Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme". From the year 1927-28, revenue heads "42" and "XXXI-Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

241. Government are at present carrying out the programme of development approved by the Legislative Council, viz. (1) the reclamation of Block No. 7 with such dry filling materials as may be offered free of cost at accessible points outside that Block, (2) the construction of a marine promenade connecting Blocks 2 and 7 and (3) the development of Blocks 1 and 2.

The following works are in progress at present (1935-36) :—

(i) Construction of a 40 feet wide road, including a footpath 10 feet wide, on its western side, along the sea wall of Back Bay from the extension of Churchgate Street northwards to Chowpatty.

(ii) Construction of the road and drains along the extension of Churchgate Street.

(iii) Construction of roads and drains in the North-East portion of Block No. 2, opposite Churchgate Station.

(iv) Construction of drains under certain lengths of the roads in the South-East portion of Block No. 2.

(v) Extension of Cuffe Parade (II Stage).

242. The provision made for the year 1936-37 is required mainly for the completion of these works and is detailed below :—

(1) Occasional dry filling in Block No. 7	2
(2) Construction of the extension of Churchgate Street and certain lengths of roads in the North-East portion of Block No. 2 ..	1,13
(3) Roads in the South-East portion of Block No. 2	1,01
(4) Marine Drive	1,80
(5) Drains under the roads mentioned against item 2 above	19
(6) Extension of Cuffe Parade	8
(7) Drains under the roads mentioned against item 3 above	24
(8) Payment of Compensation to the B. B. & C. I. Railway in connection with the removal of the Railway siding at Kandivli	10
(9) Anti-malarial campaign and maintenance of sanitation in Blocks Nos. 1, 2 and 7	5
Total	4,62

243. The following statement shows the expenditure and receipts entered under this head :—

	1934-35.	1935-36.	Budget Estimate, 1936-37.
A—Works and repairs ..	2,05	7,02	4,86
B—Establishment and Contingencies—			
Non-voted ..	4	4	4
Voted ..	14	21	19
Deduct—Anticipated receipts from sales of surplus plant..	—83	—6	—10
Deduct—Receipts of a capital nature ..	—2,15	—2,04	—2,45
	—75	5,17	2,54

The increase in the estimates of the current and next years under works and repairs as compared with the figure for 1934-35 is due to the acceleration of the work of construction of roads and drains and to the construction of the marine drive. The lower estimates of receipts from the sales of surplus plant for the current and next years as compared with the figure for 1934-35 are due to the reduced demand for the variety of materials available for disposal.

The establishment items provided under this head consist of the following items :—

(i) Cost of establishment employed specifically in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(ii) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item a corresponding credit is afforded under the head "41—Civil Works".

(iii) 5, 10 and 30 per cent., respectively, of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer. These percentages have been based on the proportion of the time likely to be spent by those officers on work connected with the Back Bay Reclamation Scheme.

244. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ..	..	12	90
B-9, Dadar Distillery Site ..	43	24	13
S-1, Kurla-Kirol ..	..	1	1
S-2, Trombay North-East ..	1	2	2
S-3, Trombay North-West ..	28	23	25
S-6, Danda ..	9	10	10
S-7, Khar Model Suburb ..	1,02	83	80
S-15, Ambernath Development ..	..	2	2
S-16, Andheri and Kole-Kalyan ..	2	11	16
S-17, Central Salsette Tramway ..	15	14	10
S-18 Kirol ..	4	1	1
II and III Kurla Diversion Road ..	1	1	1
(2) Rents from properties—			
B-1, Back Bay Reclamation Scheme ..	8	8	8
(3) Miscellaneous receipts ..	5	15	9
Total ..	2,18	2,07	2,68
Deduct—Brokerage charges ..	—3	—3	—23
Deduct—Refunds ..	..	..	..
Net Total ..	2,15	2,04	2,45

The demand to be voted under the head "59-Bombay Development Scheme" is 2,50 excluding 4 for non-voted expenditure under "Establishment and Contingencies". Details of this are given above.

60, Civil Works (Transferred).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Expenditure	34	4	3

245. The decrease of 31 in the budget estimate for 1936-37, as compared with the figure for 1934-35, is due partly to the fact that the only work, for which provision is being made (Bridge over the Tapti river at Gidhad site), is now nearing completion, and partly to consequent reduction in the *pro rata* Establishment and Tools and Plant charges to be debited to the work.

246. The grant for 1936-37 under the head 60-Civil Works has been distributed as under :—

	Rs.
Original Works	2,500
Establishment—	
Non-voted	200
Voted	600
Tools and Plant	100
Rounding	— 400
	3,000

The provision of Rs. 2,500 for original works is intended for the Bridge over the Tapti river at Gidhad site on Bombay-Agra Road.

60-B, Payments of Commuted Value of Pensions (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
Payments of Commuted value of pensions to pensioners ..	12,47	12,11	13,60
<i>Deduct—</i>			
Amount financed from ordinary revenue ..	—12	—10	—6
Capital portion of equated payments out of revenue ..	—3,22	—4,01	—5,65
Total ..	9,13	8,00	7,89

247. All payments on account of commutation of pensions, whether made in England or in India, are brought to account in India on the books of this Government under the capital major head "60-B, Payments of Commuted Value of Pensions" in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head "45-A, Commutation of Pensions financed from ordinary Revenue". The net amount debited to "60-B", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head "45, Superannuation Allowances and Pensions" and credits are transferred to (a) the capital head "60-B" of the capital portion of the payments and to (b) "19, Interest on Ordinary Debt" of the interest portion.

248. *Payments of commuted value of pensions to pensioners.*—The next year's budget estimate is based on anticipated demands.

249. *Deduct—Amount financed from ordinary revenue.*—See remarks under the head "45-A, Commutation of pensions financed from ordinary Revenue".

250. *Deduct—Capital portion of equated payments out of revenue.*—The figure for 1934-35 includes capital portion of equated payments for the eight years ending 1933-34 whereas the current year's estimate includes that for nine years ending 1934-35.

The increase in the next year's budget estimate in comparison with the current year's estimate is due to the fact that Sind's share of the debt on account of commutations of pensions to be taken over by Bombay as part of the financial settlement.

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61, Payments to Retrenched Personnel (Reserved).

	1934-35.	1935-36.	Budget Estimate, 1936-37.
(1) <i>Civil (Non-commercial)—</i> Gratuity	17	6	..
(2) <i>Joint Establishment—</i> Public Works— Gratuity	..	..	..
<i>Deduct—Repayments out of Revenue—</i>			
(a) Expenditure transferred to XIII-Irrigation, etc., Works for which capital accounts are kept—Work- ing Expenses	..	..	..
(b) Amount written back to "45, Superannuation, etc."	-48	-51	-52
Total ..	-31	-45	-52

251. Under the orders of the Auditor General expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

252. *Civil (Non-Commercial)—Gratuity.*—The decrease in the current year's estimate as compared with the figure for 1934-35 is due to smaller reductions of staff.

253. Payments on account of gratuities to retrenched personnel are being written back to revenue within a period of five years beginning from the year 1933-34. They are debited to the head, "45, Superannuation, etc." with a corresponding credit under this head.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this section:

Receipts.

	Budget Estimate, 1936-37.
(a) Transfers from Famine Relief Fund	2,25

254. According to Schedule IV to the Devolution Rules the excess balance in the Famine Relief Fund may be utilised (i) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (ii) in the repayment of advances from the Provincial Loans Fund. Loans under (i) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are repaid with interest to the fund in equated instalments. Withdrawals under (ii) are not repaid to the fund. The credit of the equated instalments is given to the head "Famine Relief Fund" (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations", and in respect of the principal portion, under the deposit head "Transfers from Famine Relief Fund" (Disbursement Side). The amounts drawn from the Fund are debited to the head "Famine Relief Fund" (Disbursement Side) and credited to the head "Transfers from Famine Relief Fund" (Receipt Side), the actual amounts of loans given to cultivators being shown under "Loans and Advances by Provincial Government" (Disbursement Side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund". An amount of 2,25 is proposed to be drawn in the next year for granting loans to cultivators. This amount has been entered under "Famine Relief Fund" (Disbursement Side) together with a corresponding credit under the head "Transfers from Famine Relief Fund" (Receipt Side), *vide* paragraph 268 below.

	Budget Estimate, 1936-37.
(b) Famine Relief Fund	1,50

255. Under this head credit is given for (i) interest received from the Government of India on the balance of the Famine Relief Fund, (ii) payment of interest on, and repayment of principal of, advances drawn from the fund to finance the Provincial Loans and Advance Account, and (iii) recoveries of famine expenditure. The figure of 1,50 is made up as follows :—

	Budget Estimate, 1936-37.
(i) Interest on balance	1,42
(ii) Recoveries of famine expenditure	8
Total ..	1,50

The next year's estimate does not include any credit on account of payment of interest on, and repayment of principal of, advances from the excess balance in the fund to finance the Provincial Loans and Advance Account. The advances previously made from the fund have been utilised for debt repayment, and the Secretary of State has therefore directed that they are not repayable to the fund.

	Budget Estimate, 1936-37.
(c) Appropriation for Reduction or Avoidance of Debt—	
Other appropriations	17,81

256. See paragraph 79 under "21, Appropriation for Reduction or Avoidance of Debt".

	Budget Estimate, 1936-37.
(d) Deposits of depreciation fund of Government Presses—	
Government Central Press	18
Yeravda Prison Press	5
Total ..	23

257. This depreciation fund is composed of the amount of depreciation written off during the year and the book value of articles disposed of during the year. The figures for the next year represent the provision for depreciation, which is provided by debit to "46, Stationery and Printing".

	Budget Estimate, 1936-37.
(e) Deposits of depreciation reserves of Nasik Distillery—	
A—Reserves—	
(i) Depreciation reserve of Nasik Distillery	1,10
(ii) Mahura Flowers Fire Insurance reserve	10
Total ..	1,20

258. As a consequence of the changes introduced in 1932-33 with regard to the transactions of the Nasik Distillery, the transactions of two separate funds maintained in respect of the distillery have to be shown in the Provincial Accounts.

The figures shown above represent the provision for depreciation next year, debit for which is entered under "6, Excise".

	Budget Estimate, 1936-37.
(f) Loans and Advances by Provincial Government—	
(1) Repayment of loans given to Presidency Corporations out of advances from the Provincial Loans Fund.	59,89
(2) Recoveries from cultivators, local bodies and others ..	14,89
Total ..	74,78

259. Item (1) represents repayments of loans advanced to the Bombay Port Trust, the Bombay Improvement Trust and the Bombay Municipality.

	Budget Estimate, 1936-37.
Port Trust	14,20
Improvement Trust	18,89
Bombay Municipality	26,80

260. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The loan of 1,47,53 advanced in the current year to cover the portion of the Bombay Development Loan outstanding with the Port Trust is to be repaid by equated instalments of principal and interest spread over 16 years. The figure shown above represents the principal portion of such instalments.

The loans advanced to the late Improvement Trust are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts, with the exception of those taken in 1931-32 and 1932-33 which are being repaid in equated instalments of principal and interest spread over 50 years. The loan of 3,74,94 advanced in the current year provides for liquidating the portion of the Bombay Development Loan outstanding with the late Improvement Trust (3,70,00) and for capitalising interest thereon for five months (4,94). It is proposed to be repaid in equated instalments of principal and interest spread over 40 years.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts, viz., (i) for general purposes, and (ii) for development purposes. The Municipality is repaying (i) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923-24 loan was, up to the commencement of the year 1934-35, being repaid with accrued interest, by fixed sums spread over 13 years, but at the request of the Municipality the balance outstanding at the beginning of that year is being repaid by equated instalments of principal and interest, spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated instalments of principal and interest spread over 30 years with effect from 1929-30. A loan of 82,67 was advanced in the current year to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality. It will be repaid by equated instalments of principal and interest spread over 15 years.

261. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

	Budget Estimate, 1936-37.	
	Payments.	Receipts.
Loans to cultivators	2,23	9,49
Loans through Co-operative Societies and Banks	..	14
Loans for the purposes of Co-operative Societies Act	2	4
Loans to Land-holders and other Notabilities	..	1
Loans to Local Bodies on account of Public Works	1,00	1,79
Loans to non-agriculturists in flood-affected areas	..	9
Loans to Co-operative Housing Societies in flood-affected areas	..	15
Loans to Co-operative Housing Societies	..	60
Loans under the State-aided Buildings Scheme	2,00	2,50
Loans to Small Industries	50	..
Other miscellaneous loans	2	8
Total	5,77	14,89

	Budget Estimate, 1936-37.
(g) Advances from Provincial Loans Fund	18,83

262. The total amount which it is proposed to borrow next year is 18,83. It will be distributed as under :—

		Major head under which it will be utilised.
Irrigation Works—		
Unproductive	3,25	" 55 "
Other purposes—		
Productive	2,15	" 56-A "
Unproductive	9,16	" 60 ", " 60-B " and " 61 "
Bombay Development Scheme	4,27	" 59 "
	18,83	

	Budget Estimate, 1936-37.
(h) Subventions from the Central Road Development Account	17,80

263. According to the accounting procedure prescribed for transactions of the Road Development Fund the amounts distributed to Provincial Governments are credited to a deposit head " P-Deposits and Advances—Subventions from Central Road Development Account ". The actual expenditure on works executed with the approval of the Legislative Council is recorded under " 41, Civil Works—Communications and Repairs ". At the same time an equal amount is debited to

the abovementioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the Receipt head "XXX-Civil Works".

	Budget Estimate, 1936-37.
(i) Civil Deposits—	
(1) Grants made by the Imperial Council of Agricultural Research—	
(i) Sugarcane Research Scheme in the Bombay Deccan ..	74
(ii) Appointment of Veterinary Investigation Officer and Staff ..	10
(iii) Dry-farming Research Scheme for the Bombay Deccan ..	33
(iv) Cold Storage Research Scheme for fresh fruits ..	17
(v) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India. ..	10
(vi) Scheme for Improvement of Marketing in India ..	20
(2) Deposit Account of the Receipts under the Public Conveyance Act ..	54
(3) Deposit Account of grant from the Central Government for the development of Handloom Industry. ..	34
Total ..	2,52

264. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service head, viz., "34, Agriculture". At the same time an amount equal to the amount of expenditure is debited to the deposit head mentioned above and a corresponding credit given to the service head under the primary unit entitled "Establishment, etc. charges recoverable from other Governments, Departments, etc.—*Deduct*—Amount transferred to Civil Deposits".

The grant made by the Government of India for the development of the handloom industry is credited in the first instance to the deposit account on the receipt side and an amount equal to that actually spent under the service head "35, Industries" is credited to the revenue head "XXV-Industries" and the deposit account is cleared by giving a corresponding debit on its disbursement side.

	Budget Estimate, 1936-37.
(j) Deposit Account of grants for the economic development and improvement of rural areas.	Nil.

265. In the current year, the Government of India have sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency, and expenditure is being incurred on various schemes approved by the Bombay Legislative Council. As no further allotment for this purpose is expected next year, no provision has been shown on the receipt side of the deposit account. As the schemes were started somewhat late in the current year, it is expected that a considerable amount of expenditure will have to be incurred next year against the allotment sanctioned by the Government of India in the current year. Accordingly, the expenditure expected to be incurred next year has been provided

on the disbursement side of the Deposit Account (*see* paragraph 275 below).

	Budget Estimate, 1936-37.
(k) Deposit Account of grants from Sugar Excise Duty	18

266. The Government of India have, during the current year, sanctioned an allotment of 15 from their sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. It has been decided that the accounting procedure should be similar to that followed in accounting for subventions from the Central Road Development Account. Accordingly, the receipts expected from the Government of India are, in the first instance, credited to the deposit account on the receipt side. The amount to be spent within a financial year is credited to the revenue head "XXIV-Agriculture" against the actual expenditure booked under the service head "34, Agriculture" and finally the deposit account is cleared by giving a corresponding debit on the disbursement side. The next year's allotment from the Government of India is expected to be 18.

	Budget Estimate, 1936-37.
(l) Deposit Account of grants for the scheme for Co-operative Training and Education.	<i>Nil.</i>

267. The Government of India have, in the current year, sanctioned an allotment of 70 to be spent by the Bombay Government in furtherance of schemes for co-operative training and education. The procedure prescribed for the accounting of the expenditure in the Provincial Accounts is exactly similar to that followed in the case of grants from Sugar Excise Duty mentioned in paragraph 266 above. As no allotment from the Government of India is expected next year, no provision is shown in the estimates on the receipt side of the deposit account. The amount to be spent next year out of the balance left from the grant paid by the Government of India in the current year is shown on the disbursement side of the deposit account.

Disbursements.

	Budget Estimate, 1936-37.
(a) Famine Relief Fund	2,25

268. *See* paragraph 254 above. The amount to be withdrawn from the Famine Relief Fund to finance tagai advances to cultivators next year is entered under this head.

The balance of the Famine Relief Fund at the end of the year 1936-37 will be as follows :—

	Budget Estimate, 1936-37.
Opening balance	63,75
Receipts	1,50
Disbursements	2,25
Closing balance	63,00

	Budget Estimate, 1936-37.
(b) Deposits of depreciation fund of Government Presses—	
Government Central Press	22
Yeravda Prison Press	18
Total ..	40

269. The next year's estimate is on account of renewals and replacements from the depreciation fund.

	Budget Estimate, 1936-37.
(c) Deposits of depreciation reserves of Nasik Distillery	5

270. The next year's estimate is on account of renewals and replacements from the depreciation reserves of Nasik Distillery.

	Budget Estimate, 1936-37.
(d) Loans and Advances by Provincial Government	5,77

271. The details of this figure have been given in paragraph 261 above.

	Budget Estimate, 1936-37.
(e) Repayment of Advances from Provincial Loans Fund—	
(1) Bombay Development	4,11
(2) Provincial Loans and Advance Account	1,19
(3) Other Irrigation Works and other purposes	17,91
(4) Presidency Corporations	59,89
Total ..	83,10

272. *Items (1), (2) and (3).—See paragraph 79 under “21, Appropriation for Reduction or Avoidance of Debt”.*

Figures against item (4) have been explained in paragraph 260 above.

	Budget Estimate, 1936-37.
(f) Subventions from the Central Road Development Account	29,20

273. *See paragraph 263 above.*

	Budget Estimate, 1936-37.
(g) Civil Deposits—	
(1) Grants made by the Imperial Council of Agricultural Research—	
(i) Sugarcane Research Scheme in the Bombay-Deccan	74
(ii) Dry-farming Research Scheme for the Bombay-Deccan	33
(iii) Appointment of Veterinary Investigation Officer and Staff	10
(iv) Cold Storage Research Scheme for fresh fruits	17
(v) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India.	10
(vi) Scheme for improvement of marketing in India	20
(2) Deposit Account of the Receipts under the Public Conveyance Act	54
(3) Deposit Account of grant from the Central Government for the development of Handloom Industry.	34
Total ..	2,52

274. *See paragraph 264 above.*

	Budget Estimate, 1936-37.
(h) Deposit Account of grants for the economic development and improvement of rural areas—	
I. Grants to Commissioners of Divisions	2,43
II. Grant to Director of Agriculture	11
III. Grant to Director of Industries	11
Total ..	2,65

275. *See paragraph 265 above.*

	Budget Estimate, 1936-37.
(i) Deposit Account of grants from Sugar Excise Duty	25

276. *See paragraph 266 above.*

	Budget Estimate, 1936-37.
(j) Deposit Account of grants for the scheme for Co-operative Training and Education.	23

277. See paragraph 267 above.

STATEMENT E

**STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF
EXPENDITURE PROVIDED IN THE PROVINCIAL
BUDGET ESTIMATES FOR 1936-37.**

5, LAND REVENUE—(Reserved).

MEMBER-IN-CHARGE—The Honourable Khan Bahadur D. B. COOPER.

ITEM 1. Entertainment of temporary establishment in connection with the work of survey, classification and assessment of woodland plots in the Thana District.

Recurrent ..	Rs. Nil	Non-recurrent ..	Rs. 7,700
Total ..	7,700	Ultimate annual recurrent ..	Nil

Remarks.—Woodland plots in Thana District were given out in 1904 at a very low rate of assessment. The objects of the concession were to induce members of wild tribes to settle down to a steady occupation and to preserve the protected forests in good condition. As a result of experience gained since 1904 Government decided to distinguish between (1) woodland plots proper and (2) plots which are far from the forest and contain no tree-growth or which have become merged in the general cultivation or which are actually rice land. The former were to continue as woodland plots, subject to an increase of 33½ per cent. in their assessment which was last fixed in 1904. The latter were to be disafforested and given out on occupancy price on ordinary tenure. The plots were to be measured, classified and assessed according to their classification. With the approval of the Legislative Council sanction was accorded in 1931 to the entertainment of the temporary establishment and to the incurring of extra expenditure as detailed below in connection with the work of survey, classification and assessment:—

One Mahalkari on Rs. 160 per mensem *plus* local allowance of Rs. 16 per mensem and ordinary travelling allowance admissible under the rules.

Four surveyors on Rs. 65 per mensem each.

Five peons on Rs. 17 per mensem each.

Eight labourers at Re. 1 per day each.

Contingencies—Rs. 480.

The period for which the temporary establishment was sanctioned by Government expired on 31st October 1935. Out of the total number of 19,822 plots, selection work in respect of 15,668 plots has so far been completed. Selection work in respect of 4,154 plots still remains to be done. The tracts now awaiting selection and measurement work are hilly and remote. The completion of the work is estimated to take three years. Sanction of the Legislative Council is necessary to the continuance of the establishment for a further period of three years from 1st November 1935. Provision on account of the establishment for the full year has been made in the current year's budget and the establishment has been allowed to continue. An amount of Rs. 7,700 is required for the financial year 1936-37, the details of which are given below:—

					Rs.
Pay of establishment ..	..	..	..	..	6,500
Travelling allowance (ordinary) ..	..	..	..	..	540
House-rent and other allowances ..	..	..	..	..	180
Contingencies ..	..	..	..	..	480
					7,700

ITEM 2. Abandonment of the experiment of substituting Revenue Inspectors for Circle Inspectors.

Recurrent ..	Rs. 4,788	Non-recurrent ..	Rs. Nil.
Total ..	4,788	Ultimate annual recurrent ..	8,235

Remarks.—In paragraphs 329-330 of their report, the Reorganisation Committee recommended a scheme for the abolition of the posts of circle inspectors in talukas and mahals where there was more than one post of circle inspector and the substitution in their place of one post of revenue inspector of the grade of aval karkun for each taluka or mahal. Government were

5, LAND REVENUE—(Reserved)—cont'd.

MEMBER-IN-CHARGE—The Honourable Khan Bahadur D. B. COOPER.

doubtful about the practicability of the scheme, but decided to try it experimentally for a period of two years in the following talukas :—

District.		Taluka.
Ahmedabad	..	.. Dholka.
Thana	..	.. Bhiwandi.
Satara	..	.. Javli and Khanapur.
Sholapur	..	.. Sangola.
Bijapur	..	.. Bagewadi.
Dharwar	..	.. Hangal.
Kanara	..	.. Kumta.
Kolaba	..	.. Panvel.

Nine temporary posts of revenue inspectors on Rs. 85—5/2—100 were accordingly created and the posts of 25 circle inspectors and 25 peons in the nine talukas were held in abeyance.

After expiry of the two-years' period the experiment has not been found to be functioning successfully. It has been found that a single revenue inspector cannot properly supervise the work of the large number of village accountants under him and so the quality of the work done by village accountants in the talukas concerned has deteriorated, and, further, land revenue recovery work has slowed down. Amongst other disadvantages it has been found impossible for the revenue inspector to visit as many villages as he ought to, and delay has consequently increased in the disposal of correspondences. The revenue inspector having an unwieldy charge cannot properly perform his functions under the annewari rules also. Another ill-effect of the experiment was found to be imperfect work in the preparation of the electoral rolls recently compiled owing to the accountants failing to understand the instructions; this could have been avoided if there were a larger number of circle inspectors. Further, the employment of the revenue inspector in holding darkhast sales and deciding disputed record of rights cases has necessarily left him with less time than even a single circle inspector for the ordinary duties of the latter. Government have accordingly decided to bring the experiment to a close and to revive the posts of circle inspectors and their peons in the nine talukas in which they were held in abeyance, the nine temporary posts of revenue inspectors being abolished.

The number of posts of circle inspectors to be revived is 25. Thus 25 appointments in the revised grade of Rs. 25—5/2—55 will have to be created. As qualified recruits are given a starting pay of Rs. 30 per mensem, the extra cost will be as follows :—

	Next year (11 months).	Ultimate cost.
	Rs. a.	Rs.
Pay of 25 circle inspectors	8,250 0	13,200
Permanent travelling allowance to 25 circle inspectors at Rs. 15 per mensem.	4,125 0	4,500
Contingencies at Re. 1-4-0 per mensem to each circle inspector.	343 12	375
Pay of 25 peons at Rs. 14 each	3,850 0	4,200
	16,568 12	22,275
Deduct—		
Pay of 9 revenue inspectors	8,415 0	10,368
Permanent travelling allowance to 9 revenue inspectors at Rs. 20 per mensem.	1,980 0	2,160
Pay of 9 peons at Rs. 14 each	1,386 0	1,512
	11,781 0	14,040
Net extra cost	4,787 12	8,235

		Rs.
Grand Total—5, Land Revenue (Reserved) ..	{ Recurrent ..	4,788
	{ Non-recurrent ..	7,700

6, EXCISE—(Transferred).

MINISTER-IN-CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 3. Entertainment of additional establishment in the office of the Commissioner of Excise.

Recurrent ..	Rs. 2,200	Non-recurrent ..	Rs. Nil.
Total ..	„ 2,200	Ultimate annual recurrent ..	„ 3,720

Remarks.—On the separation of the Salt and Excise Departments in the Presidency proper in the year 1924, the clerical strength of the office of the Commissioner of Excise was reduced to one head clerk (supervisor), two assistant supervisors and eleven clerks (including the stenographer). This staff was, on the abolition of the office of Deputy Commissioner of Excise, Bombay, in April 1925, augmented by four clerks and one assistant supervisor drawn from that office. In the year 1928 one more clerk was given for statistical work. When in the year 1932 the Chief Account Office of Excise was formed five clerks were transferred from the Commissioner's office to the newly formed office. Thus at present the Commissioner's office consists of a head clerk, three assistant supervisors and eleven clerks, i.e., the strength of the office is almost the same as it was in the year 1924.

Since the formation of the Chief Account Office of Excise the number of clerks in the Commissioner's office has been hardly sufficient to cope with the daily work. When the Commissioner goes on tour he has no spare clerk to take with him to camp. Since 1933 the administration of the Bombay (District) Tobacco Act has put a heavy strain on the Commissioner and his office. Frequent circular instructions have to be issued, and collections of licence fees have to be carefully watched. The work relating to the administration of the Tobacco Duty (Town of Bombay) Act has also increased consequent on the enhancement of the duty on tobacco from Rs. 7-8-0 to Rs. 30 per maund. In view of the need for economy the additional burden of the complicated work relating to the Tobacco Act has been borne by the Commissioner's office without extra staff. From about three years' experience of the working of the Act and the volume and nature of the work, Government have been convinced that a clerk of the status of an assistant supervisor on Rs. 150—10—220 is essential for this important work.

The Commissioner's office record which is growing in volume from year to year is in charge of a clerk. All his time is taken up in finding out previous papers required for the disposal of the daily correspondence, with the result that the work of sorting out papers sent for recording and indexing them has not been attended to for some years. On account of the financial stringency additional establishment could not be sanctioned for record work in the Commissioner's office. An up-to-date record is absolutely necessary for the efficient and quick disposal of work. The excise work in the Commissioner's office has of late increased considerably and even though the staff put in extra hours, it is found difficult to bring the work up to date. Government are convinced that it is impracticable to get the work done from the existing establishment and that a clerk in the lower grade of Rs. 50—5/2—90 is absolutely necessary.

It is proposed to entertain the assistant supervisor and the clerk with effect from 1st April 1936.

ITEM 4. Entertainment of temporary establishment in the Excise Department of the Presidency proper.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 4,587
Total ..	„ 4,587	Ultimate annual recurrent ..	„ Nil.

In the year 1931 drastic retrenchment was effected in the excise staff of the Presidency (excluding Sind). Experience shows that in some cases the retrenchment has led to unsatisfactory effects. After careful consideration Government are convinced that extra help is needed in the cases detailed below.

Panch Mahals Sub-division of the Broach and Panch Mahals District.—In the retrenchment scheme of 1931, the sub-inspector's post at Vandeli in the Godhra taluka was abolished along with others, with effect from 1st December 1931, and the charge was converted into an outpost. It was then considered that it would be possible for the Excise Inspector, Godhra, to look after the inspection and general supervision of this charge. It was, however, found that the abolition of the post led to an increase in excise crime and a fall in the consumption of licit liquor in the villages bordering on the Devgadhi Baria State. There are six country spirit and eight opium shops in the circle of the Vandeli outpost. The sales of country spirit went down from 579 proof gallons in the year 1929-30 to 41 proof gallons in 1932-33, a decrease of 93 per cent.,

6, EXCISE—(Transferred)—contd.

MINISTER-IN-CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

while those of opium decreased from 77 seers in 1929-30 to 17 seers in 1932-33, a fall of 78 per cent., the fall in revenue from country spirit and opium being Rs. 5,776. The revival of the post of sub-inspector at Vandeli was therefore considered to be necessary and a staff of one sub-inspector on Rs. 70—5/2—90, with conveyance allowance Rs. 15, a petty officer on Rs. 25 and 3 constables (one on Rs. 22 and two on Rs. 20 each) was sanctioned provisionally in August 1934. Before coming to a decision whether the staff should be entertained permanently, it is desirable to obtain further experience. It is therefore proposed to continue the staff till 28th February 1937.

Kolaba District.—In the retrenchment scheme of 1931, the Alibag and Pen charges were amalgamated and placed under an Inspector, the posts of an assistant inspector and four constables being abolished. It has since been found that the Panvel excise charge is very heavy and that it is not possible for the Inspector to manage it without assistance. It is bordered on the north by the Thana district, on the south by the Pen taluka, on the east by the Karjat taluka and on the west by the sea coast. The Thana district and the Karjat taluka are both criminal areas and produce mhowra flowers in abundance. Besides, the taluka is girdled by large creeks and rivers, along which country craft and fishing boats ply throughout the year, thus offering fruitful channels for smuggling of contraband. There is also a large number of mhowra trees in this taluka. On account of the fact that the natural facilities are favourable to illicit distillers and smugglers the local Excise Inspector at Panvel finds it extremely difficult effectively to check the criminal tendencies of the people and detect excise crime with the limited establishment at his disposal. The villages in this taluka, where the majority of excise offences occur, are notoriously inclined to violence, the excise raiding parties having had to face severe assaults twice during the years 1930-31 and 1931-32. Assistance has therefore to be obtained from the local police force and the neighbouring excise charges, which leads to undue advertisement, and plans are often frustrated. The excise revenue of the Kolaba district, which was in the neighbourhood of Rs. 9 lakhs in 1929-30 has gone down to Rs. 5 lakhs in 1933-34. The number of offences in the district has risen from 84 in 1929-30 to 320 in 1933-34. The consumption of licit country spirit and the number of offences in the Panvel taluka are as follows :—

Year.	Sales in proof gallons.	No. of offences.
1929-30	17,141	30
1930-31	8,142	32
1931-32	9,586	45
1932-33	9,042	86
1933-34	8,589	122
1934-35 (six months)	3,497	71

As compared with the year 1929-30, licit consumption in the taluka has gone down by 50 per cent., while the offences record an increase of 306 per cent. in 1933-34. In these circumstances it is proposed to post a sub-inspector on Rs. 70—5/2—90 with a conveyance allowance of Rs. 15 and a petty officer on Rs. 25 at Panvel, for a period of one year in the first instance.

Office of the Superintendent of Excise, Nasik Division.—The office of the Superintendent consists of one head clerk, one accountant and two clerks. This staff is found inadequate to cope with the heavy excise work of the Nasik and Ahmednagar districts, with the result that much office work has remained in arrears which cannot be cleared by the existing staff. Great difficulty is also felt in coping even with the daily routine work, in case any one goes on leave or falls sick. All the Superintendents of Excise in the mofussil have a clerical staff ranging from 6 to 9 men. An additional clerk in the office of the Superintendent of Excise, Nasik Division, is therefore essential. With a view to avoiding much extra expenditure it is proposed to transfer the clerk in the office of the Assistant Excise Inspector, Chalisgaon, East Khandesh, to the office of the Superintendent and to give the former a writer constable on Rs. 20 plus Rs. 5 special pay instead, for a period of one year in the first instance.

Ahmednagar District.—The Kopergaon taluka of this district is at present under the control of the Excise Inspector, Sangamner, whose jurisdiction consists of the talukas of Sangamner, Akola and Kopergaon. He is not able effectively to check illicit distillation, which is very rife in the Kopergaon taluka, due to his being 42 miles away from Kopergaon. In spite of adverse circumstances, the Excise Inspector detected 31 cases during the year 1933-34, which is only

6, EXCISE—(Transferred)—contd.

MINISTER-IN-CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

a small number of the total number of cases in the taluka. The following figures show that licit consumption is fast going down and excise crime is on the increase :—

Year.	Consumption of country spirit in proof gallons.	No. of offences.
1929-30	605	5
1930-31	237	7
1931-32	783	6
1932-33	352	11
1933-34	270	31

There is much sugarcane cultivation and also a number of "gul" factories in the taluka, which render it easy for illicit distillers to obtain the distilling base. Government are convinced that a sub-inspector is urgently required at Kopergaon to check the growing excise crime and fall in excise revenue. A sub-inspector on Rs. 70—5/2—90 with conveyance allowance Rs. 15 per mensem is proposed to be entertained for a year, in the first instance.

Surat District.—Under the retrenchment scheme of 1931 the Chikhli charge, which was supervised by an assistant inspector, was amalgamated with that of Jalalpore and the assistant inspector's post at the former place abolished. Of late the Chikhli charge has outgrown in size and importance by the addition to it of 28 criminal villages and in consequence a sub-inspector has been added to the charge. This growth has brought with it increased correspondence in the office of the Inspector as the following figures show :—

Year.	Inward No.	Outward No.	No. of offences.
1933-34	665	665	31
1934-35	907	1,142	41
1935-36(3½ months)	296	401	29

The additional jurisdiction is about 10 miles away from Chikhli and the Inspector's camp at the various parts of his charge delays the free and quick disposal of his office work when it has to be attended to personally by him. Government are convinced that the Inspector needs clerical assistance, which will give him more time to devote to detection of crime. It is therefore proposed to give him a writer constable on Rs. 20 *plus* Rs. 5 special pay for one year in the first instance.

The proposals made above involve an immediate expenditure of Rs. 417 per mensem, or Rs. 4,587 for 11 months of next year.

ITEM 5. Entertainment of temporary preventive staff in the Chorasi and Jalalpore Talukas of the Surat District.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 27,740
Total	27,740	Ultimate annual recurrent	Nil.

Remarks.—The abkari lease of the Sachin State which was last renewed for a period of 10 years from 1st April 1926 expires on 31st March 1936. As renewal of the lease was considered desirable in the interests of the British excise revenue, negotiations were entered into with His Highness the Nawab of Sachin for the renewal of the lease for a further period of 10 years. It was proposed that the annual provisional compensation to be paid to the State should be fixed, as hitherto, on the basis of the average revenue for the three years ending 31st March 1936; the provisional amount was to be compared at the end of each year with the actual receipts during the year, and any amount in excess of the provisional compensation was to be paid to His Highness within four months from the close of the year, the deficit, if any, from the stipulated amount being borne by Government. The method proposed for fixing the annual provisional compensation was the same as in the case of the other Indian States whose abkari revenue has been leased to Government. His Highness is not, however, prepared to renew the lease except on payment by Government of an annual provisional compensation of Rs. 96,000, the amount fixed for the current lease. Government consider that His Highness' demand will involve a very heavy loss of revenue every year. In view of the fact that the payment of the compensation for the current lease has led to a considerable loss they have come to the conclusion that renewal of the lease on payment of the same compensation as at present is not a practical proposition and that the lease should be

6, EXCISE—(Transferred).

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terminated. It is now necessary to take steps to prevent loss of excise revenue of the Surat District. In the absence of knowledge of the excise policy which His Highness may choose to adopt, the only measures that can be taken are protective ones, *viz.*, how to prevent the influx of Sachin State country spirit into the adjoining British territory. This can be done by the establishment of 9 outposts in the Chorasi and Jalalpore talukas and a river boat patrol, with a total strength of 11 petty officers and 74 constables, as shown below :—

				Establishment proposed.	
				Petty Officer.	Constables.
(1) Udhna Gate	..	..	..	2	10
(2) Magob	..	..	..	1	8
(3) Magdalla	..	..	..	1	6
(4) Pardi Kunde	..	..	..	1	8
(5) Amalsad	..	..	..	1	6
(6) Abrama	..	..	..	1	8
(7) Kharsad	..	..	..	1	6
(8) Dambher	..	..	..	1	6
(9) Luswada	..	..	..	1	6
(10) Boat patrol establishment	..	..	..	1	10
Total				11	74

The petty officers will consist of jamadars, havildars and naiks with pay of Rs. 36, Rs. 30 and Rs. 25 per mensem each, respectively. The pay of the constables will be Rs. 22, Rs. 21 and Rs. 20 per mensem each. The total cost on account of the establishment mentioned above is Rs. 22,080 per annum. To this will have to be added the following items :—

				Rs.
Travelling allowance	..	..	..	6,000
<i>Contingencies—</i>				
Clothing (belts and caps)	..	..	..	500
Arms and accoutrements, purchase of a boat, etc.	..	..	..	1,500
Total				8,000

The total cost per annum on account of the preventive establishment will be Rs. 30,080. Government are of opinion that in view of the peculiar geographical position of the Sachin State villages, which are all interspersed with the towns and villages in the two important British talukas of Chorasi and Jalalpore, the proposed staff is absolutely necessary to check the illicit import of State liquor into the Surat district, to inspire confidence in the bidders for the British border shops and thus to ensure the safety of the British excise revenue. In spite of the expenditure on account of the proposed staff there will be a net gain to Government on the termination of the lease. If His Highness agrees to enter into an agreement regarding the frontier arrangements with Government which would ensure the safety of the excise revenue of the Surat district, it may not be necessary to entertain such a large staff. In that event only so much of the staff as would be absolutely necessary will be retained and the rest withdrawn. It is proposed to entertain the staff for a period of one year, in the first instance, with effect from 1st April 1936, which will involve an immediate expenditure of Rs. 27,740 during the next year.

			Rs.
Grand Total—6, Excise—(Transferred)	Recurrent	..	2,200
	Non-recurrent	..	32,327

**XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—
(Reserved).**

MEMBER-IN-CHARGE—The Honourable Sir ROBERT BELL.

(2) UNPRODUCTIVE.

AHMEDABAD DIVISION.

Hathmati and Khari Cut Canals.

ITEM 6. Proposed high level causeway over the Bhujwa Channel near Mehmedpur village Hathmati Canal, Taluka Prantij.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 4,400
Total ..	„ 4,400	Ultimate annual recurrent ..	„ Nil.

Remarks.—The necessity for the provision of a bridge or a high level causeway over the Bhujwa channel on the cart track near Mehmedpur has been apparent for a considerable time. Certain improvements to the Bhujwa Channel were carried out in 1902 in order to enable it to carry the excess water of the Hathmati Canal to the Khari River, this extra supply being required for use on the extended area of irrigation on the Khari Cut Canal. Subsequent to the carrying out of these improvements the public has experienced serious difficulty in crossing the channel. For some time a boat operated as a ferry at the crossing concerned but as this arrangement was not satisfactory and proved to be costly in maintenance, it was abandoned. The provision of a causeway here is an urgent necessity. The local revenue authorities have repeatedly been pressing for the carrying out of this work.

SHOLAPUR DIVISION.

Upper Man River Works.

ITEM 7. Rebuilding the damaged escape in mile No. 5 of the Bidal feeder channel to the Pingli tank.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 3,800
Total ..	„ 3,800	Ultimate annual recurrent ..	„ Nil.

Remarks.—The Bidal feeder channel takes off the river Man from a weir constructed across it and supplements the storage of the Pingli tank. In mile No. 5, the feeder channel crosses a nalla, and an escape, with three openings in the downstream wall, was constructed at this crossing. This escape was washed away in November 1934 owing to the occurrence of abnormal floods. It is therefore necessary that the escape should be rebuilt and that additional openings provided as required.

POONA DIVISION.

Krishna Canal.

ITEM 8. Constructing 6" and 9" pipe outlets on Retre Budruk Distributary in Mile 16 of Krishna Canal.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 1,340
Total ..	„ 1,340	Ultimate annual recurrent ..	„ Nil.

Remarks.—There are very few outlets on the Retre Budruk Branch Canal. The irrigators therefore make breaches in the bank of the branch canal in order to irrigate their fields. This system not only results in waste of water but makes control of irrigation impossible. In order, therefore, to utilise the available canal water economically it is proposed that a small number of masonry outlets shall be constructed.

ITEM 9. Constructing an overbridge in mile 22/7 of the Krishna Canal.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 1,225
Total ..	„ 1,225	Ultimate annual recurrent ..	„ Nil.

Remarks.—The Krishna canal cuts off the villages it serves both from the Railway and the Karad-Tasgaon road, and consequently the villagers are required to cross the canal for conveying their produce to the Railway or local markets. The overbridges which exist at present on this canal are far apart. Consequently great inconvenience is felt by the villagers in crossing the canal particularly in the rainy season. Government therefore intend, as funds

**XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—
(Reserved)—contd.**

MEMBER-IN-CHARGE—The Honourable Sir ROBERT BELL.

permit, to construct overbridges at suitable sites. The construction of one overbridge at Mile 22/7, which is most urgently required, is now proposed to be undertaken in the year 1936-37.

NASIK IRRIGATION DIVISION.

Godavari Canals.

ITEM 10. Improvements to the head regulators of the Godavari Canals.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 11,500
Total ..	11,500	Ultimate annual recurrent ..	Nil.

Remarks.—The present arrangement for regulating the discharges entering the Godavari Canals consists of horizontal wooden wales let down between the masonry piers and raised and lowered by means of chains and overhead pulleys. This is a slow and most unsatisfactory method of regulating the supplies required for the canals for the reasons that —

- (a) Prompt operation is impossible on a quickly rising flood.
- (b) When, without warning, the river rises rapidly at night a great excess of water passes into the canals, causing breaches.
- (c) During closures, which occur every ten days in the rabi and hot weather, when it is desirable but impossible to exclude all water from the canals the leakage occurring being considerable.

One of the chief difficulties experienced on the Godavari Canals is that the channels are infested with weeds. Recent experience and observations show that rotational running of canals, with complete closures for some days during each rotation, checks weed growth to a marked extent and has led to their complete eradication in some channels. It has also been found that rotational running has markedly reduced the sub-soil water level and damage. It is accordingly proposed that two of the Right Bank regulators and one of the Left Bank regulators shall be provided with capstan operated gates which, being water-tight, will overcome all the defects mentioned above.

Chankapur Tank and the Girna Left Bank Canal.

ITEM 11. Survey for the remodelling of the Girna Left Bank Canal.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 1,480
Total ..	1,480	Ultimate annual recurrent ..	Nil.

Remarks.—There is a considerable demand for water for irrigation on the Girna Left Bank Canal at the end of the hot weather and at the commencement of the cold weather season. At the tail of the canal there is also a large acreage of standing cane. The factory of the Ravalgaon Sugar Farm Ltd. has recently been erected on this canal and hence an increased demand of water for the growing of sugar cane is expected to occur in the near future. The canal requires to be remodelled in order to pass the increased discharge required. The proposed remodelling work will cost Rs. 80,000 approximately. The provision of Rs. 1,480 in the next year's budget is to cover the cost of survey work required to be carried out for the collection of data required for the preparation of the estimate of the remodelling project.

AHMEDNAGAR DIVISION.

Pravara Left Bank Canal.

ITEM 12. Raising Ojhar Weir by 2 feet.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 3,000
Total ..	3,000	Ultimate annual recurrent ..	Nil.

Remarks.—At present there is a difference of less than 6 inches between the F. S. L. of the Pravara Left Bank Canal and the top of the Ojhar Weir. The weir basin has become heavily silted and it is now extremely difficult to regulate the supply of water from Lake Arthur Hill without wasting discharge through the scouring sluice at Ojhar or over the weir crest. The remodelling of the Pravara Left Bank Canal is also urgently required to allow of extension of irrigation and increase in the canal revenue. The remodelling work cannot however be taken up until the work of raising the Ojhar weir has been completed. It is therefore now proposed

**XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—
(Reserved)—concl'd.**

MEMBER-IN-CHARGE—The Honourable Sir ROBERT BELL.

to raise the weir by 2 feet to allow of efficient working of the Pravara Left Bank Canal on which sugar factory areas depend.

ITEM 13. Remodelling the Northern Branch of the Pravara Left Bank Canal.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 14,800
Total ..	„ 14,800	Ultimate annual recurrent ..	„ Nil.

Remarks.—The Northern Branch was originally designed to pass 120 cusecs for a full supply depth of 3 feet but with that depth it now passes only 100 cusecs approximately. The Belapur Company has about 2,800 acres of cane dependent on the Northern Branch. The Company desire to extend this area to 3,100 next year. For 3,100 acres the discharge required is 111 cusecs. It has been found that to meet the peak demand it is necessary that the cane area shall be irrigated in 7 day periods. The increase in the canal capacity is required to allow of such closures as are necessary to keep down or eradicate aquatic weeds which give so much trouble on this canal, necessitating monthly closures and resulting acute shortage of supply of water. In these circumstances it is urgently necessary to remodel the Northern Branch.

DECCAN AND GUJARAT—UNPRODUCTIVE.

ITEM 14. Entertainment of certain temporary Revenue establishment in the Nira Right Bank Canal Division.

Recurrent ..	Rs. 2,141	Non-recurrent ..	Rs. Nil
Total ..	„ 2,141	Ultimate annual recurrent ..	„ 3,240

Remarks.—Owing to the rapid development of general irrigation on the Nira Right Bank Canal and the establishment of sugar factories on this canal the clerical work in the Nira Right Bank Canal Division has increased considerably. The assessment papers prepared in connection with the recoveries of irrigation dues are now required to be sent to the Revenue authorities in three batches annually instead of two as previously, and this alteration in procedure has resulted in further increase in the clerical work. The existing Revenue establishment in the Nira Right Bank Canal Division is unable to deal efficiently with the increase in the work. Provision for the following additional temporary Revenue establishment is accordingly proposed :—

	Rs.	a.	p.
3 Karkuns at Rs. 25 per mensem each for 11 months	825	0	0
3 Measurers at Rs. 26-4-0 per mensem each for 11 months	866	4	0
3 Karkuns at Rs. 25 per mensem each for 6 months	450	0	0
	2,141	4	0
or say ..	2,141		

	Rs.
Grand Total—XIII, Irrigation etc.—(Reserved) { Recurrent ..	2,141
{ Non-recurrent ..	41,545

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

A—IRRIGATION WORKS.

(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Kaira and Panch Mahals Division.

ITEM 15. Improvements to the Matewal Tank at Saloon and Nanodra villages, taluka Thasra.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 2,000
Total ..	2,000	Ultimate annual recurrent ..	Nil.

Remarks.—The Matewal Tank, together with a canal about 6,000 feet in length, was constructed in the year 1921. The canal is not provided with masonry outlets or regulating cross-walls and without these water cannot be distributed efficiently for irrigation. In the absence of any proper outlets cuts are made in the bank, which are not controlled or closed by the irrigators and result in considerable waste of water. In order to prevent this wastage of water and to allow of a larger area being provided for during the irrigating season the construction of the proposed masonry works is very urgently necessary.

The work is estimated to cost Rs. 4,075 of which Rs. 2,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1937-38.

		Rs.
Grand Total—15, Other Revenue expenditure financed from ordinary revenues—(Reserved) ..	Recurrent ..	Nil.
	Non-recurrent ..	2,000

22, GENERAL ADMINISTRATION—(Reserved).

MEMBER IN CHARGE—The Honourable Khan Bahadur D. B. COOPER.

ITEM 16. Establishment under the Court of Wards, Poona.

Recurrent	Rs. 3,532	Non-recurrent	Rs. Nil.
Total	3,532	Ultimate annual recurrent	3,660

Remarks.—The present strength and pay of the establishment under the Court of Wards, Poona, is as follows :—

Post.	Pay.
	Rs.
1 Manager	150—5—175
1 Head clerk	50—5—75
1 Clerk	40— $\frac{2}{3}$ —45
1 Clerk	35— $\frac{2}{3}$ —40
1 Clerk	35— $\frac{2}{3}$ —40
1 Temporary clerk	45
1 Clerk	30
2 Peons	18 each

In 1926 when the present strength and pay of the establishment was sanctioned the gross income of the several estates under management was Rs. 82,000. The present income of the estates under management is Rs. 1,25,000. In the course of a year or two some six estates are likely to be withdrawn from management. But the average of the income of the remaining estates will not be less than one lakh of rupees. The present establishment has been found unfitted to cope with the volume of work which will still be considerably more than it was in 1926 even when the six estates referred to above are withdrawn from management. The work is detailed and it involves large sums and even larger interests. At present there is a manager in charge of the estate work. Besides the manager there is none on whom responsibility can be placed except the head clerk, who like the manager, is lent from the Revenue Department. In order to improve the prospects of the present staff and to induce the right type of men to do the estates work so that the heavy volume of work can be dealt with efficiently it is proposed to place the following four posts out of the present establishment under the Court of Wards on the regular establishment of the Collector of Poona and to keep them seconded to the Court of Wards :—

Post.	Grade.
	Rs.
Manager	150—5—175
Head clerk	60—5/2—75
Two clerks	25—5/2—55

The cost of this establishment will be rateably recovered from the estates under management.

ITEM 17. Appointment of a City Deputy Collector and three Bill Collectors for non-agricultural work in the city and suburbs of Ahmedabad.

Recurrent	Rs. 4,451	Non-recurrent	Nil.
Total	4,451	Ultimate annual recurrent	Rs. 6,952

Remarks.—The development of building both for residential and industrial purposes in the city and suburbs of Ahmedabad has increased enormously in recent years, and has thereby caused much additional work in the Collector's Office in connection with the recovery of non-agricultural assessment, fixation of standard rates of assessment, scrutiny of building plans, preparation of sanads, inspection of conversions of agricultural lands for non-agricultural use and detection of unauthorized uses and encroachments, etc. This work is as complicated as it is important, and its volume can be gauged from the fact that whereas in 1925–26 the revenue from non-agricultural assessment was Rs. 93,000, by 1934–35 it had increased to Rs. 4,19,000. The Collector of Ahmedabad has had to deal with this work with the assistance of one shirastedar, and two circle inspectors who do mainly outdoor work. The circle inspectors have to cover a

22, GENERAL ADMINISTRATION—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Khan Bahadur D. B. COOPER.

very large area outside as well as within municipal limits, and many irregularities and breaches of building conditions escape their notice. It is impossible for the Collector to exercise adequate supervision over their work as well as attend to all his other duties and there is no other officer to whom this work could be entrusted without adversely affecting his normal duties. In addition to the great need that exists for adequate supervision and control of non-agricultural work, there is the problem of obtaining punctual collection of the non-agricultural revenue in a manner that shall suit the convenience of all parties. Government consider that the collection of non-agricultural revenue by talatis is unsuited to advanced areas such as Bombay Suburban District, Poona and Ahmedabad. Accordingly they have already decided that the collection work in the Bombay Suburban District and the suburbs of Poona should be done by bill collectors, instead of talatis, the minimum qualification for appointment as a bill collector being the matriculation or school leaving certificate. It is necessary to extend the same arrangement to the city and suburbs of Ahmedabad. Accordingly three bill collectors will be appointed to do the collection work in these localities and the resulting redistribution of sazas in the rest of the North Daskroi taluka will make possible the discharge of 4 talatis. Here again the problem of supervision arises : ordinarily the bill collectors would, like the talatis, be under the control of the Mamlatdar, North Daskroi, but the inadequacy of the supervision he has been able to exercise in this direction has been apparent for some time while improvement could be obtained only if he were relieved of his magisterial duties—and this last is not a practical proposition.

Government have therefore come to the conclusion that to effect the necessary improvement in regard to non-agricultural work in the city and suburbs of Ahmedabad it is essential that it be entrusted to a single experienced officer, whereby not only will greater efficiency be obtained but also much needed relief will be afforded to the Collector. It is therefore proposed to create an additional appointment of a Deputy Collector to do all the non-agricultural work of Ahmedabad and its suburbs with effect from 1st April 1936. In addition, he will do the city survey work at present done by the Huzur Mamlatdar, Ahmedabad.

As a consequence of the foregoing arrangements the Huzur Mamlatdar as well as the Mamlatdar, North Daskroi, will be relieved of some of the work which they are now doing and they will be able to take up a substantial amount of magisterial cases from the city and suburbs. As a result of the increasing volume of magisterial work in Ahmedabad city and suburbs the appointment of an additional city magistrate to deal with it was decided upon by Government independently of the foregoing revenue considerations. But the fact of the appointment of the additional Deputy Collector proposed above may be found eventually, as well as immediately, to render this contemplated extra magisterial appointment unnecessary. Government have therefore decided not to proceed with the appointment of the additional city magistrate at present ; but the position will be considered again at the end of one year. It has been decided that the Huzur Mamlatdar on being relieved of his city survey work will cease to draw his monthly conveyance allowance of Rs. 50.

The extra cost on account of the pay and allowances of the Deputy Collector, bill collectors, etc., during the next year will be as shown below :—

		Cost for 11 months.
		Rs.
1 Second grade Deputy Collector in the revised grade of Rs. 300—20—420—E.B. 20—480—E.B.—20—520	.. .. .	3,300
1 clerk on Rs. 25—5/2—55	.. .. .	275
2 peons on Rs. 15 per mensem (subject to 2 annas cut in the rupee)	.. .. .	289
Local allowance of Re. 1 per mensem to the peons	.. .. .	22
Conveyance allowance to the Deputy Collector at Rs. 75 per mensem.	.. .. .	825
3 bill collectors on Rs. 25—5/2—55	.. .. .	825
3 peons on Rs. 15 per mensem (subject to 2 annas cut) plus local allowance of Rupee 1	.. .. .	{ 433
		{ 33
Cycle allowance to 3 bill collectors at Rs. 3 per mensem	.. .. .	99
		6,101
<i>Deduct—</i>		
Pay of 4 talatis at Rs. 25 per mensem	.. .. .	1,100
Conveyance allowance at present drawn by Huzur Mamlatdar for city survey work	.. .. .	550
		1,650
Net	.. .. .	4,451

22, GENERAL ADMINISTRATION—(Reserved)—concl'd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 18. Establishment for the Resident Magistrate at Hubli.

Recurrent	Rs. 2,224	Non-recurrent	Rs. Nil.
Total	„ 2,224	Ultimate annual recurrent	„ 2,095

Remarks.—Attention is invited to the remarks on item 25 under the head “24, Administration of Justice”. The provision shown above is on account of the establishment and contingencies required for the Resident Magistrate at Hubli.

ITEM 19. Expenditure on account of Reforms.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 8,16,518
Total	„ 8,16,518	Ultimate annual recurrent	„ Nil.

Remarks.—In view of the impending constitutional changes it is necessary to make provision for Reforms work in the Presidency proper. In 1920 a provision of Rs. 7½ lakhs was made in the budget for establishment, preparation of electoral rolls, conduct of elections, furniture, printing, etc. It has been estimated that in view of the wider range of the constitutional proposals a larger amount will be required on this occasion. On the statistics available at present it appears that the following amount will be required next year :—

	Rs.
Preparation of rolls for the Bombay Legislative Assembly	5,00,000
“ Holding of primary and general elections for the above	2,50,000
Preparation of rolls and holding of elections for the Bombay Legislative Council	10,000
Reforms Office establishment	50,000
	8,10,000

2. It will also be necessary to provide furniture in Bombay for the Bombay Legislative Council—the Provincial Upper Chamber—which will be constituted under the Government of India Act, 1935. An amount of Rs. 6,518 is provided for this purpose

	6,518
Total ..	8,16,518

	Rs.
Grand Total—22, General Administration—	
(Reserved)	
{ Recurrent	10,207
{ Non-recurrent	8,16,518

24, ADMINISTRATION OF JUSTICE—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 20. Continuance of the establishment entertained for the 11th High Court Judge.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 5,000
Total	5,000	Ultimate annual recurrent	Nil.

Remarks.—In 1930 the High Court represented that at least 12 Judges were necessary for the volume of work in the High Court, which was getting seriously into arrears. Of the 10 High Court Judges, three and sometimes four were required for criminal sessions and appeals and the remaining Judges were insufficient for the original and appellate civil work, which included a considerable number of important cases that were several years old. On a thorough examination of the state of work in the High Court, Government sanctioned the temporary appointment of an 11th Judge and the necessary staff from the 17th November 1930 to the 18th October 1931. This appointment was subsequently continued up to the 13th October 1932.

The state of work in the High Court was again reviewed in the latter half of 1932, and it was decided to extend the period of the temporary appointment of the Additional Judge and his establishment up to the 28th February 1934, with a break from the 1st April to the 18th June 1933. The appointment was further continued up to the 29th February 1936, as the arrears in the High Court did not justify its discontinuance. Government have now reviewed the state of work in the High Court as it stood at the end of October 1935 and have found that the arrears of work, particularly those of appeals, are still heavy and a number of original suits, some of which are five years old, have not yet been brought to trial. A provision of Rs. 48,000 (non-voted) has therefore been made in the next year's estimate for the continuance of the appointment of the 11th High Court Judge up to the 28th February 1937, and a lump provision of Rs. 5,000 (voted) is required for the continuance of the following temporary staff for the same period :—

- 1 Judicial Clerk,
- 2 Interpreters,
- 1 Junior Clerk and typist,
- 2 Chobdars,
- 3 Peons.

ITEM 21. Constitution of two Honorary Presidency Magistrates' Courts for the trial of Municipal cases.

Recurrent	Rs. 4,440	Non-recurrent	Rs. Nil.
Total	4,440	Ultimate annual recurrent	5,040

Remarks.—Municipal cases, until recently, were taken up for trial according to their turn along with other cases and this arrangement resulted in delay in their disposal. The Bombay Municipality represented in May 1933 that the less important municipal cases should be tried by Benches of Honorary Presidency Magistrates. Two Courts of Honorary Magistrates—one at the Esplanade and the other at Mazagaon—were, therefore, constituted for a period of one year, as an experimental measure, with effect from 15th October 1934 and they sit every morning for the trial of municipal cases only. The following establishment and contingent charges were sanctioned for the two Courts and the Bombay Municipality agreed to bear the actual expenses incurred by Government on this account :—

- (1) Special pay of Rs. 60 per mensem each to two Judicial Clerks.
- (2) Special pay of Rs. 40 per mensem each to two Assistant Cashiers.
- (3) Special pay of Rs. 30 per mensem each to four clerks.
- (4) Four peons on Rs. 20 per mensem each.
- (5) Contingent expenditure at Rs. 20 per mensem.

No separate Police staff was entertained for the two Municipal Courts, but the Chief Presidency Magistrate managed to supply for each of these Courts five constables out of 21 sanctioned for duty in the two Stipendiary Magistrates' Courts and the Honorary Magistrates' Court which tries non-municipal cases at both Mazagaon and the Esplanade. This arrangement, though detrimental to the work of the older Courts and inadequate for the needs of the two Municipal Courts, had to be made in order to secure the prompt recovery of fines. This temporary arrangement cannot be continued permanently, however, and if the Courts are to continue, it is necessary to sanction a special staff of five constables (including a Naik) for duty in each of the Courts.

24, ADMINISTRATION OF JUSTICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

2. The number of cases filed and disposed of by the two Municipal Courts during the period of nine months from 15th October 1934 to 14th July 1935 were:—

Court.	Number of cases filed.	Number of cases disposed of.	Number of cases pending.	Amount of fines inflicted.	Amount of fines recovered.
Esplanade	11,782	10,660	1,122	Rs. a. p. 42,580 10 0	Rs. a. p. 42,026 .1 3
Mazagaon	15,521	11,459	4,062	37,064 6 0	35,103.14 0

The work done by the Courts was brought to the notice of the Bombay Municipality which, on being consulted, expressed its willingness to continue the existing arrangement for the trial of Municipal cases and also to bear the extra charge on account of the additional Police staff. The two Courts have, therefore, been continued up to 29th February 1936 and ten Police Constables (including two Naiks) on Rs. 30— $\frac{1}{3}$ —33— $\frac{1}{4}$ —36 *plus* house rent allowance at Rs. 7 per mensem each *plus* clothing charges at Rs. 1-8-8 per mensem each were sanctioned in November 1935 up to the same date. The cost of Rs. 508-10-11 per mensem (including supervision charges and leave and pension contribution charges) on account of the Police staff, in addition to the establishment and contingent charges for the two Courts, is to be recovered from the Bombay Municipality.

3. The Chief Presidency Magistrate recommended that the existing arrangement of entrusting municipal cases to the Benches of Honorary Presidency Magistrates, as at present, should be continued on a permanent basis and that the approval of the Municipal Corporation, Bombay, should be obtained to the retention of the clerical and menial establishments and the Police staff for the two Courts. The Bombay Municipality have accepted this recommendation, subject to the understanding that this arrangement will be terminated on twelve months' notice to that effect from the Municipal Corporation. On full consideration of the matter, Government have decided that the two Courts should be made permanent with effect from 1st March 1936, subject to the condition laid down by the Municipal Corporation. The provision for 12 months of next year on account of special pay to the existing establishment and the entertainment of four peons as shown below amounts to Rs. 4,440. It is exclusive of the expenditure for the Police staff, and will be covered by the recovery from the Bombay Municipality in addition to leave and pension contribution charges:—

	Rs.	
(1) Special pay of Rs. 60 per mensem each to two Judicial Clerks	1,440	
(2) Special pay of Rs. 40 per mensem each to two Assistant Cashiers	960	
(3) Special pay of Rs. 30 per mensem each to four clerks.	1,440	
(4) Four peons on Rs. 20 per mensem each	960	
	4,800	
<i>Deduct</i>	—600	On account of
	4,200	12½ per cent.
		cut for new
		entrants.
(5) Contingent expenditure at Rs. 20 per mensem	240	
Total	4,440	

Provision of Rs. 4,625 for 10 Police constables for the two Municipal Courts is required under "26—Police" as follows:—

	Rs.
10 Constables (including two Naiks) on Rs. 30— $\frac{1}{3}$ —33— $\frac{1}{4}$ —per mensem each	3,600
House rent allowance at Rs. 7 per mensem to each of the 10 Police Constables	840
Clothing charges at Rs. 1-8-8 per mensem to each of the 10 Police Constables	185
Total	4,625

24. ADMINISTRATION OF JUSTICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 22. Introduction of the scheme of serving summonses in criminal cases through the agency of the Village Police.

Recurrent ..	Rs. 19,750	Non-recurrent ..	Rs. Nil.
Total ..	19,750	Ultimate annual recurrent ..	19,750

Remarks.—In 1922 Government introduced, as an experimental measure, a scheme of serving summonses in criminal cases through the Agency of the Village Police in cognizable and non-cognizable cases in the Ahmednagar District and in non-cognizable cases in the Dharwar and Belgaum districts and later in the two talukas of Bulsar and Olpad in the Surat District. The experiment was on the whole reported to be a success both as a measure of economy since the cost of service of processes by the Village Police is less than the cost of the regular police allotted for this purpose, and as a means of increasing the status and emoluments of the Village Police. The Commissioners were, therefore, directed to ascertain in consultation with the District Magistrates in their respective Divisions the areas to which the scheme should be extended, having regard to local conditions bearing on its practicability. As a result of their investigation Government propose to introduce the scheme in the following areas with effect from 1st April 1936 :—

District.	Area.
Ahmedabad ..	North and South Daskroi talukas (excluding the City of Ahmedabad).
Broach and Panch Mahals ..	Ankleshwar Taluka and Broach Taluka (excluding the City of Broach).
Kaira ..	Nadiad and Anand talukas.
Surat ..	The whole of the District (excluding the City of Surat).
East Khandesh ..	Yaval, Raver, Pachora and Chalisgaon talukas and Edlabad Peta.
West Khandesh ..	Dhulia, Sindhkheda, Shirpur (Southern portion), Nandurbar (except western portion) and Shahada (except northern and eastern portions) Talukas.
Nasik ..	Malegaon (except few villages round about Malegaon). Nandgaon (except few villages round about Manmad). Yeola (except few villages round about Yeola). Niphad, Sinnar and Dindori (certain portion) talukas, Chandor Mahal, Portions of Kalvan Taluka and Baglan Taluka.
Poona ..	Indapur, Bhimthadi, Sirur, Haveli and Purandhar talukas and Dhond Peta.
Satara ..	Koregaon, Khatav, Wai, Tasgaon, Khanapur, Karad and Walva talukas and Man Peta.
Sholapur ..	Sholapur, Barsi, Madha, Karmala, Pandharpur, Sangola and Malsiras talukas.
Bijapur ..	The whole of the Bijapur District.
Kolaba ..	The whole of the Kolaba District.
Ratnagiri ..	The whole of the Ratnagiri District.

It has been estimated that the total cost on account of the introduction of the scheme in the areas selected above based on a fee of 4 annas for each summons or order served by the Village Police amounts to Rs. 19,764 per annum which is debitable to the head "24, Administration of Justice". Against this cost it is proposed to retrench a total strength of 57 unarmed Police Constables the cost of which amounts to Rs. 19,863. No extra expenditure is therefore involved by the introduction of the scheme so far as Government finances as a whole are concerned, since against the expenditure under "24, Administration of Justice" there will be a corresponding reduction under "26, Police". The provision required for this purpose during the year 1936-37 is Rs. 19,764 or in round figure Rs. 19,750.

ITEM 23. Entertainment of extra establishment for the Court of Small Causes, Bombay.

Recurrent ..	Rs. 5,427	Non-recurrent ..	Rs. Nil.
Total ..	5,427	Ultimate annual recurrent ..	8,460

Remarks.—The staff of the Bombay Small Cause Court consisted of three Superintendents, 95 clerks and 37 bailiffs. Only two clerks were entrusted with the work of receiving applications

24, ADMINISTRATION OF JUSTICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

for suits and proceedings and owing to this inadequate staff, the Chief Judge could not allow the Bombay Municipality, until recently, to file more than 10 ejectment suits or take out more than 10 warrants of possession on one day. (The number of suits filed in the Court during a period of nine months ending September 1934 was 26,449 and it included 1,780 suits filed by the Bombay Municipality.)

2. The Municipal Commissioner represented in August 1934 that owing to the amalgamation of the Improvement Trust with the Bombay Municipality, the number of monthly tenants of the Municipality was more than 23,000 and that it was very difficult to recover rents without taking adequate proceedings against them through the Courts. On a full consideration of the matter, Government sanctioned in December 1934 up to 29th February 1936 three additional clerks and four additional bailiffs to undertake the extra work connected with the institution of a larger number of suits by the Bombay Municipality, as desired by the Municipal Commissioner, and also to do the work connected with the levy of stamp duty on vakalatnamas and certified copies of documents. Two additional clerks were also entertained in April 1935 for extra work involved in the collection of fees for summonses and other processes according to the revised scale of fees sanctioned in December 1934 under section 72 of the Presidency Small Cause Courts Act, 1882 (XV of 1882) and the Fourth Schedule to the said Act.

3. The suits instituted during a period of nine months ending September 1935 were 28,898 and they included 2,430 suits filed by the Bombay Municipality. There was an increase of 2,449 suits (inclusive of an increase of 650 Municipal suits) over those instituted during a corresponding period of the year 1934. There was also a considerable increase in executions issued by the Bombay Municipality. The increase in revenue under institution and execution fees in Municipal suits amounted to Rs. 19,000. The Municipal work is likely to increase still further, as the Municipality have appointed a special officer to recover arrears of rentals. The institution of suits in the Court shows no signs of decrease. Government have, therefore, decided to make permanent with effect from 1st March 1936 the temporary posts of five clerks and four bailiffs entertained for the Court. The provision for 12 months of next year on account of the following establishment amounts to Rs. 5,427 :—

	Rs.
5 clerks on Rs. 50—5/2—90—95—5—140	3,000
Increments	15
4 bailiffs on Rs. 50—3/2—80	2,400
Increments	12
Total ..	5,427

ITEM 24. Continuance during 1936-37 of the temporary appointment of Resident Magistrate at Karad and of the establishment entertained for him.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 3,696
Total	„ 3,696	Ultimate annual recurrent	„ Nil.

Remarks.—The appointment of a Resident Magistrate in the Satara District was created in 1919 as a temporary measure for Walva Taluka with Headquarters at Islampur. It was transferred from Islampur to Karad in 1921 and was extended from time to time until it was made permanent in 1924. In 1930, the post was transferred from Karad to Manmad in the Nasik District. There was thus a Resident Magistrate in the Southern Sub-Division of the Satara District continuously for 11 years from 1919 to 1930. The transfer of the appointment from Karad to Manmad has resulted in the disorganization of magisterial and revenue work in the District. The average annual number of cases disposed of by the Resident Magistrate in the years 1927-1930 was 192, and after the abolition of the post such cases had to be disposed of by the Magistrates in the five Talukas and one Mahal in the district from which cases used to be sent to the Resident Magistrate, Karad, in addition to their previous work both magisterial and revenue. The revenue work of the Karad and Walva Talukas is the heaviest and these talukas are the most criminal in the Satara District, and cases therefrom are often of a most complicated nature. The volume of work makes it impossible for revenue officers to cope with the extra magisterial work imposed, with the result that delay occurred in the disposal of cases and considerable arrears accumulated. Government therefore created a temporary appointment of Resident Magistrate at Karad for a period of one year from 1st March 1935 and on reviewing the position consider that its continuance for a further period of one year from 1st March 1936 is necessary.

24, ADMINISTRATION OF JUSTICE—(Reserved)—concl'd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

2. The provision required for the Resident Magistrate and the clerical and menial establishment entertained for him is as follows :—

	Rs.
Resident Magistrate on Rs. 230 per mensem	230
2 Clerks—one on Rs. 30 per mensem . ..	30
and the other on Rs. 25 per mensem in the grade of Rs. 25—5/2—55	25
1 peon on Rs. 14 per mensem	14
1 boy peon on Rs. 9 per mensem	9
	308
	× 12
Total ..	3,696

ITEM 25. Appointment of Resident Magistrate at Hubli.

Recurrent	Rs. 3,900	Non-recurrent	Rs. Nil.
Total	„ 3,900	Ultimate annual recurrent	„ 3,900

Remarks.—The post of Resident Magistrate for Dharwar—Hubli which had been in existence since 1903 was abolished in 1922 as a measure of economy enforced by the financial stringency prevailing at the time, and in order to provide for the magisterial work performed by the Resident Magistrate, the Subordinate Judges of Dharwar and Hubli were invested with magisterial powers as an experimental measure. This arrangement had to be discontinued about the end of 1924 as experience showed that the amount of regular civil work of the Subordinate Judge of Hubli was too much to enable him to render adequate help in the disposal of magisterial work. The need to revive the appointment of the Resident Magistrate at Hubli was repeatedly pressed upon Government with the result that it was revived in November 1925 as a temporary measure for one year. It has since been continued from year to year on a temporary basis. The average annual number of cases disposed of by the Resident Magistrate in the year 1932–34 was 724. On reviewing the position Government consider that the state of criminal work in Hubli requires that the appointment should be made permanent. The Resident Magistrate will be of Mamlatdar's Grade. In order to preserve the prescribed ratio between First and Second Grade Mamlatdars it is necessary to create a permanent appointment of a First Grade Mamlatdar. The extra expenditure will be Rs. 3,900 on account of his pay. The ultimate annual recurring cost of Rs. 3,900 represents the average cost of the appointment of a First Grade Mamlatdar.

2. Provision for the clerical and menial establishments and contingencies for the Resident Magistrate at Hubli has been made as follows under “22, General Administration”.

	Rs.	a.	p.
1 clerk on Rs. 85—5/2—100	1,135	0	0
1 clerk on Rs. 30—5/2—80	633	0	0
2 peons on Rs. 14 per mensem	336	0	0
Contingencies	120	0	0
Total ..	2,224	0	0

	Rs.
Grand Total—24, Administration of Justice—(Reserved) ..	{ Recurrent .. 33,517
	{ Non-recurrent . 8,696

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 26. Creation of additional appointments at the Borstal School, Dharwar.

Recurrent ..	Rs. 4,510	Non-recurrent ..	Rs. Nil
Total ..	„ 4,510	Ultimate annual recurrent ..	„ 5,900

Remarks.—The Bombay Borstal Schools Act, 1929, was brought into operation in the Presidency with effect from the 1st April 1931 when the Borstal School, Dharwar, came into existence. The teaching or instructor staff in the School consists of :—

- 1 Kanarese teacher,
- 1 Marathi teacher,
- 1 Gujarati teacher,
- 1 Urdu teacher,
- 1 Carpenter,
- 1 Mali-Instructor,
- 1 Agricultural Instructor.

The Kanarese teacher, besides teaching Kanarese, has also to take classes in Sindhi. At the close of the year 1934 there were no less than 368 boys at the School. One teacher for each of the three languages, namely Marathi, Gujarati and Urdu, is found to be inadequate for efficiently conducting the several classes, which consist of lads of all ages between 16 and 23 in varying stages of development, and for giving the lads the individual attention desirable. It is therefore necessary to have three additional assistant teachers in these languages. It is also necessary that there should be separate teachers for Kanarese and Sindhi.

2. In the industrial section of the School the following trades are taught :—

Carpentry—

Furniture making,

Polishing,

Lathe.

*Smithy,**Weaving,**Tailoring,**Masonry,**Agriculture.*

One of the principles of the Borstal system is to give the inmates training in practical subjects adequate to enable them to earn an honest livelihood at a useful trade after discharge and so to prevent them from reverting to crime. This is not possible with the present staff of trade instructors. For example there is only one instructor for carpentry, which is one of the most important trades taught, and it is obvious that one man cannot possibly teach as many as 130 boys all the various details of the trade, especially when it is realised that practically none of the boys have the slightest acquaintance with carpentry tools and have to be taught the most elementary details. At present the instructor is also expected to teach smithing but is only able to teach a very few boys. It is therefore necessary that there should be two more Assistant Carpenter-Instructors, one of whom should be an expert polisher.

3. For weaving and tailoring the School has no instructors and therefore one tailor master and one weaving master are necessary. In agriculture one more qualified instructor and one more “mali” are urgently required, for agriculture is much the most important trade taught as most of the inmates come from, and will return to, agricultural areas. About 200 boys are taught agriculture and two instructors and two mali-instructors are needed to train them properly.

25, JAILS AND CONVICT SETTLEMENTS—(Reserved)—concl'd.

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4. The establishment required together with its cost for eleven months in 1936-37 is shown below :—

Appointment.	Scale of pay.	Allowance:	Cost in 1936-37.
			Rs.
1 Assistant Marathi Teacher.	Rs. 30—4—35—1—50 plus special pay of Rs. 5 per mensem each.	House-rent allowance at the rate of Rs. 5 per mensem each.	1,760
1 Assistant Gujarati Teacher			
1 Assistant Urdu Teacher			
1 Kanarese Teacher			
1 Assistant Carpenter-Instructor	Rs. 45—2—55 . . . . .	....	495
1 Assistant Carpenter-Instructor (Polisher).	„ 45—2—55 . . . . .	....	495
1 Assistant Agricultural Instructor	„ 45—2—55 . . . . .	....	495
1 Junior Agricultural Instructor or Mali	„ 30—2—40 . . . . .	....	330
1 Tailor Master	„ 45—2—55 . . . . .	....	495
1 Weaving Master	„ 40—2—60 . . . . .	....	440
		Total	4,510

		Rs.
Grand Total—25, Jails and Convict Settlements	Recurrent	4,510
—(Reserved)	Non-recurrent	....

26, POLICE—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 27. Acquisition of a piece of land for a motor stand at Mahableshwar.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 9,000
Total ..	9,000	Ultimate annual recurrent ..	Nil.

Remarks.—In recent years motor traffic in Mahableshwar has increased considerably, and motor vehicles plying for hire generally stand on the roadside and thus obstruct vehicular traffic. It has therefore become necessary to provide a public motor stand at Mahableshwar.

There is no suitable Municipal or Government land which could be utilised for the purpose, but a plot of private land, measuring 12½ ganthas, which would serve the purpose, is available. This plot will have to be acquired under the Land Acquisition Act, and the acquisition proceedings are estimated to cost Rs. 9,000.

ITEM 28. Permanent retention of the temporary establishment of the office of the Superintendent of Police, Bombay Suburban District.

Recurrent ..	Rs. 15,067	Non-recurrent ..	Rs. Nil.
Total ..	15,067	Ultimate annual recurrent ..	15,789

Remarks.—The Bombay Suburban District was first created as a temporary measure from 1st December 1920, and a temporary appointment of a Superintendent of Police for the Police charge of the newly constituted district was also sanctioned with effect from the same date, together with the clerical establishment required for the new police district. The office staff of the District Superintendent of Police at present consists of :—

- 1 Sub-Inspector (Reader).
- 4 Constables.
- 1 Head Clerk.
- 1 Accountant.
- 6 Clerks.
- 2 Peons.

2. It has been represented to Government that with its increasing urban population and high rate of crime there is no possibility of the Bombay Suburban District being abolished or amalgamated with another district, and that therefore there is no purpose in continuing it on a temporary basis. Government are satisfied that the continuance of this police district as a temporary district is no longer justified and they have accordingly obtained the sanction of the Secretary of State to the addition of a superior post to the Bombay cadre of the Indian Police to provide for the post of Superintendent of Police, Bombay Suburban District.

3. Now that the appointment of the District Superintendent of Police has been made permanent, it is no longer desirable to continue his office establishment on a temporary basis. Government have therefore decided to make it permanent with effect from the 1st March 1936. The cost on account of pay and allowances of this staff amounts to Rs. 15,067 for the 12 months of the year 1936-37 as shown in detail below :—

(1) Pay of Establishment—	Cost per mensem.	
	Rs.	a. p.
Pay of one sub-inspector (reader) at Rs. 95 per mensem in the scale of Rs. 75—5—145	95	0 0
Pay of four constables in the scale of Rs. 20—1/3—1/7—2/10—24 per mensem (one on Rs. 24, one on Rs. 22 and two on Rs. 21 per mensem)	88	0 0
Pay of one head clerk on Rs. 150 per mensem in the scale of Rs. 115—5—150	150	0 0
Pay of one accountant on Rs. 130 per mensem in the scale of Rs. 105—5—140	130	0 0
Pay of three clerks in the scale of Rs. 60—4—100—3—160 each (one on Rs. 118, one on Rs. 115 and one on Rs. 112 per mensem)	345	0 0
Pay of three clerks in the scale of Rs. 50—5/2—90—5—140 each (one on Rs. 70, one on Rs. 60 and one on Rs. 55 per mensem)	185	0 0
Pay of two peons (one on Rs. 16 and one on Rs. 14 per mensem)	30	0 0
Total	1,023	0 0

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

		Cost per mensem.
		Rs. a. p.
(2) <i>Allowances, Honoraria, etc. (Voted)</i> —		
<i>House rent allowance</i> —		
One sub-inspector (reader) at Rs. 50 per mensem	..	50 0 0
Four constables at Rs. 15 per mensem each ..	..	60 0 0
<i>Compensatory (Local) Allowance (Voted)</i> —		
One sub-inspector (reader) at Rs. 45 per mensem	..	45 0 0
Four constables at Rs. 7 per mensem each ..	..	28 0 0
One head clerk at Rs. 15 per mensem ..	..	15 0 0
One accountant at Rs. 12-8-0 per mensem ..	..	12 8 0
Two peons at Re. 1 per mensem each ..	..	2 0 0
<i>Clothing Allowance</i> —		
One sub-inspector (reader) at Rs. 3-5-4 per mensem	..	3 5 4
Total	..	215 13 4
(3) <i>Contingencies</i> —		
Clothing charges for four constables at Rs. 1-4-0 per mensem each	..	5 0 0
Total	..	5 0 0
Grand Total	..	1,243 13 4
		× 12 months.
		14,926 0 0
Add—Increments during the year 1936-37 for (1) above	..	141 0 0
Grand Total	..	15,067 0 0

ITEM 29. Increase in the strength of the Bombay City Police Force.

Recurrent	..	Rs. 19,484	Non-recurrent	..	Rs. 1,226
Total	..	20,710	Ultimate annual recurrent	..	23,167

Remarks.—After the communal riots in February 1929 the Commissioner of Police, Bombay, prepared a scheme for increasing the strength of the Bombay City Police force to cope with sudden and violent disorders as detailed below :—

(a) Additional police force consisting of 34 sergeants, 29 head constables and 505 constables.

(b) Purchase of 6 morris trucks.

(c) Construction of 7 pucca built police chowkies.

This scheme was strongly supported by the Bombay Riots Enquiry Committee of 1929 and recommended to Government for acceptance. Owing, however, to acute financial stringency and the paramount need for economy it was not found possible to give effect to the whole scheme,

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

but with the consent of the Legislative Council instalments of the scheme have been sanctioned from time to time as follows :—

In 1929.

- (a) Entertainment of 34 sergeants, 9 motor lorry drivers, 50 armed police constables and the purchase of 6 trucks.

In 1934.

- (b) Entertainment of 9 head constables and 91 constables.

In 1935.

- (c) Entertainment of 7 head constables and 256 constables.

Though Government are convinced that it is absolutely necessary to complete the whole of the remaining part of the original scheme, viz. the entertainment of 13 head constables and 99 constables, they have decided in view of the present financial position to sanction a further instalment of 7 head constables and 36 constables with effect from 1st April 1936, leaving a balance of 6 head constables and 63 constables to be provided for later. The cost on account of pay, allowances, etc. of this additional police staff amounts to Rs. 19,484 for 11 months of next year as shown in detail below :—

	Cost per month.		
	Rs.	a.	p.
(1) <i>Pay of Establishment—</i>			
<i>Armed Police—</i>			
6 head constables on Rs. 38—1—50 per mensem each ..	228	0	0
20 constables on Rs. 30—1/3—33—1/4—36 per mensem each ..	600	0	0
<i>Unarmed Police (for traffic duty)—</i>			
1 head constable on Rs. 38—1—50 per mensem ..	38	0	0
16 constables on Rs. 30—1/3—33—1/4—36 per mensem each ..	480	0	0
Traffic duty allowance to 16 constables at Rs. 2 per mensem each ..	32	0	0
Total ..	1,378	0	0
(2) <i>Allowances, Honoraria, etc. (Voted)—</i>			
House rent allowance to 7 head constables at Rs. 10 per mensem each ..	70	0	0
House rent allowance to 36 constables at Rs. 7 per mensem each ..	252	0	0
Conveyance allowance to 1 head constable on traffic duty at Rs. 5 per mensem ..	5	0	0
Total ..	327	0	0
(3) <i>Contingencies—</i>			
Clothing charges for 7 head constables and 36 constables at Rs. 1-8-8 per mensem each ..	66	4	8
Total ..	66	4	8
Grand Total ..	1,771	4	8
			×11
Grand Total (recurrent) ..	19,484	3	4
Add non-recurrent (cost of arms) ..	1,226	0	0
Grand Total ..	20,710	3	4
or say in round figure Rs. ..	20,710.		

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 30. Increase in the staff of the Prevention of Crime Branch, Bombay City Police Force.

Recurrent ..	Rs. 5,885	Non-recurrent ..	Rs. 360
Total ..	6,245	Ultimate annual recurrent ..	7,021

Remarks.—In 1926 Government accorded their administrative approval to the conversion of the appointment of the sub-inspector of police of the Criminal Tribes Branch into that of an inspector. Although nearly 10 years have since elapsed, the conversion has not been carried out on account of financial stringency. During this period the increase in the work of the Criminal Investigation Department necessitated certain departmental changes one of which was the splitting up of the Crime Branch of the Criminal Investigation Department into two Branches—the Prevention of Crime Branch and the Detection of Crime Branch. The sub-inspector originally in charge of the Criminal Tribes Branch was put in charge of the newly formed Prevention of Crime Branch. The work of the Prevention of Crime Branch mainly consists of—

(a) Externment of bad characters, (b) deportation of foreigners, and (c) application of the police register transfer system.

The maintenance of these activities is a laborious task. Every case of externment, deportation and P. R. T. entails a good deal of preliminary work and correspondence with the mofussil police. All these details require the utmost care and thoroughness. The experience gained during the past two years has revealed that this branch has proved its usefulness beyond doubt and that externment, deportation and P. R. T. are necessary weapons to which resort must constantly be made if serious crime is to be kept under control and the City kept reasonably free from turbulent elements. But, for the successful working of this branch efficient and adequate staff must be provided. While the work of this branch has increased and is still increasing, there has been no increase in its staff. The result is that of late it is overwhelmed with work and though it has so long carried on its activities under heavy strain it cannot continue to do so indefinitely without a breakdown. With a view to provide only for immediate requirements it is proposed by the Commissioner of Police, Bombay, to abandon the original idea of converting the sub-inspector's post into that of an inspector's and to sanction an extra appointment of a deputy inspector and 2 extra appointments of junior clerks. Government are convinced that the responsible nature of the work carried out by this Branch requires that it should be in charge of an officer not lower in rank than a deputy inspector and they have accordingly administratively approved the Commissioner's proposal and they have decided to give effect to it from 1st April 1936. The cost on account of the pay and allowances of this additional staff amounts to Rs. 5,885 for 11 months of the next year as shown in detail below :—

26, Police Criminal Investigation Department, Bombay City.

	Cost per month.
(1) <i>Pay of Establishment—</i>	Rs.
Pay of 1 deputy inspector on Rs. 275 per mensem	275
C. I. D. allowance to deputy inspector at Rs. 40 per mensem ..	40
Pay of 2 clerks in the scale of Rs. 50—5/2—90	100
Total ..	415
(ii) <i>Allowances, Honoraria, etc.—</i>	
Conveyance allowance to the deputy inspector at Rs. 20 per mensem.	20
Clothing Allowance to deputy inspector at Rs. 10 per mensem ..	10
Total ..	30
(iii) <i>Contingencies—</i>	
House Rent for the deputy inspector at Rs. 90 per mensem ..	90
	90
Grand Total (recurrent) ..	535
	×11
	5,885

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

	Cost per month. Rs.
<i>Non-recurrent</i>	
Add—Cost of outfit to 1 sub-inspector who is to be enlisted in the place of the one who will be promoted to the post of the deputy inspector	250
Furniture for the office of the deputy inspector and of the clerks	110
Total, non-recurrent cost	360
Grand Total	6,245

ITEM 31. Entertainment of Police Staff for the working of the Bombay Prevention of Prostitution Act, 1923, in Bombay City.

Recurrent	Rs. 4,345	Non-recurrent	Rs. 300
Total	4,645	Ultimate annual recurrent	4,345

Remarks.—Government had administratively approved in the year 1930 the proposal to entertain a special whole-time investigating staff consisting of one inspector, one deputy inspector, three sub-inspectors, four head constables and eight constables in order to work effectively the Bombay Prevention of Prostitution Act, 1923, as amended by Bombay Act XII of 1930. Owing, however, to financial stringency and the paramount need for economy it was not found possible to entertain the abovementioned staff. However, in order to cope with the steady increase in the work that had resulted from the Bombay Prevention of Prostitution Act and the Bombay Children Act of 1924, two sub-inspectors and one constable were permanently transferred from 1st April 1935 with the sanction of the Legislative Council from the Public Land Conveyance Licensing Department of Bombay City to form the nucleus of the Vigilance Branch of the Bombay City Police. Though it is absolutely necessary to entertain the whole of the remaining staff as soon as possible, Government have decided, in view of the present financial situation, to sanction only the entertainment of a deputy inspector with effect from 1st April 1936. The cost on account of pay, allowances, etc., of the deputy inspector amounts to Rs. 4,645 for 11 months of next year as shown in detail below :—

	Cost per month. Rs.
(1) <i>Pay of Establishment</i> —	
1 deputy inspector on Rs. 275 per mensem	275
Total	275
(2) <i>Allowances, Honoraria, etc. (Voted)</i> —	
Conveyance allowance to the deputy inspector at Rs. 20 per mensem	20
Clothing allowance to the deputy inspector at Rs. 10 per mensem.	10
Total	30
(3) <i>Contingencies</i> —	
House-rent for the deputy inspector at Rs. 90	90
Grand Total	395
	× 11 months.
Grand Total (recurrent)	4,345

Non-recurrent cost.

Cost of outfit to 1 sub-inspector who is to be enlisted in the place of the one promoted to the post of the deputy inspector	250
Furniture for the office of the deputy inspector	50
Total, non-recurrent cost	300
Grand Total	4,645

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 32. Increase in the clerical staff of the Commissioner of Police, Bombay.

Recurrent	Rs. 5,280	Non-recurrent	Rs. 240
Total	5,520	Ultimate annual recurrent	8,163

Remarks.—In 1930 the Commissioner of Police, Bombay, represented to Government that the clerical staff of his office was inadequate to cope with the large increase of work which had occurred since 1919, when his office was last reorganised, and submitted a scheme for increasing the staff in the various branches of his office. It involved an addition of 24 clerks. Owing to the financial situation the whole scheme could not be put into effect at once as a permanent measure. A part of the scheme was sanctioned temporarily in 1931 with the approval of the Legislative Council and continued from year to year on this basis until 1st March 1935, when, with the consent of the Legislative Council, 16 clerks were made permanent. A balance of 8 clerks still remains to complete the original scheme. The experience of the past years has proved beyond doubt the need for this extra clerical staff. The following statistics will show that if the work of the office of the Commissioner of Police is to be done efficiently and expeditiously, it is essential that he should be provided with an adequate clerical staff :—

	1929.	1934.
Sanctioned strength of the Bombay City Police force including temporary staff	4,175	4,505
Number of inward and outward communications	48,616	54,111
Number of subscribers to the General Provident Fund	1,716	2,716
Number of life insurance policy holders paying premia from General Provident Fund	26	181
Number of leave applications of officers and clerks dealt with	147	177
Number of leave applications of constabulary dealt with .. ..	.....	1,685
Number of good service tickets	2,614	3,770
Number of pension applications dealt with	55	108
Number of lunatics dealt with	231	257
Number of beggars externed under section 27 (2), Bombay City Police Act	Nil.	37
Number of intestate property cases dealt with	103	115
Number of challans prepared for money received in Accounts Branch	3,145	3,538

Government are satisfied that in view of the increased volume of work it is absolutely necessary that the original scheme should be completed as soon as possible. They have therefore decided to sanction the entertainment of 8 additional clerks and the grant of shorthand allowance to two of them with effect from the 1st April 1936. The cost on account of the pay, allowances, etc., for this additional clerical staff amounts to Rs. 5,280 for 11 months of next year 1936-37 as shown in detail below :—

	Cost per month.		
	Rs.	a.	p.
(1) <i>Pay of Establishment</i> —			
Pay of 8 clerks on Rs. 50—5/2—90	400	0	0
Shorthand allowance to 2 clerks at Rs. 40 per mensem each	80	0	0
Total	480	0	0
	× 11		
Grand Total (recurrent)	5,280	0	0
Non-recurrent—cost of furniture	240	0	0
Grand Total	5,520	0	0

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 33. Permanent retention of the posts of 1 Superintendent of Police and 1 Sub-Inspector of Police in the Special Branch of the Criminal Investigation Department.

Recurrent ..	Rs. 14,543	Non-recurrent ..	Rs. 200
Total ..	„ 14,743	Ultimate annual recurrent ..	„ 16,192

Remarks.—In June 1935 Government sanctioned the entertainment of special temporary establishment consisting of 1 Superintendent, 1 deputy inspector, 3 sub-inspectors, 2 head constables writers and 2 constables for work in connection with the overhauling and reorganisation of the Criminal Investigation Department records. After the completion of this work it is necessary that a part of the temporary establishment should be retained as a permanent measure in order that the records as re-arranged and re-filed may be kept in good order and up-to-date. If this provision is not made the work done will be largely wasted and the records will gradually become useless. It is therefore considered absolutely necessary that 1 sub-inspector be retained permanently in order to keep and maintain the records in proper order in future. In addition, for general supervision over the records as well as over other branches of the Criminal Investigation Department and for co-ordinating their work the appointment of a Superintendent is considered essential. When the Special Branch and the Crime Branch, which formerly were grouped together as the Criminal Investigation Department under one Deputy Commissioner of Police, were separated, no provision for an extra Superintendent was made because the Special Branch was not so large or important as it is at present. The Superintendent, Criminal Investigation Department, from the time of the separation of the Criminal Investigation Department into two parts was attached to the Crime Branch. The time has now come to have a separate Superintendent for the Special Branch to supervise the work of all the Branches as well as to keep the records in perfect and up-to-date order. Government are satisfied that there is an urgent necessity for the permanent addition of 1 Superintendent and 1 sub-inspector in the Bombay City Criminal Investigation Department from 1st March 1936. The cost on account of pay, allowances, etc., of the Superintendent and sub-inspector amounts to Rs. 14,543 for 12 months of next year as shown in detail below :—

		Cost per month.		
		Rs. a. p.		
(i) <i>Pay of Officers</i> —(Voted)—				
1 Superintendent on Rs. 500—50—800 per mensem ..	..	500	0	0
Criminal Investigation Department allowance to Superintendent at Rs. 75 per mensem ..	..	75	0	0
	Total ..	575	0	0
(ii) <i>Pay of Establishment</i> —				
1 sub-inspector of police on Rs. 125—5—200 ..	..	125	0	0
Criminal Investigation Department allowance to sub-inspector at Rs. 30 per mensem ..	..	30	0	0
	Total ..	155	0	0
(iii) <i>Allowances, Honoraria, etc.</i> —(Voted)—				
Conveyance allowance to Superintendent at Rs. 140 per mensem ..	..	140	0	0
Clothing allowance to sub-inspector at Rs. 10 per mensem ..	..	10	0	0
	Total ..	150	0	0
(iv) <i>Contingencies</i> —				
House Rent to Superintendent at Rs. 200 per mensem ..	..	200	0	0
House Rent to sub-inspector at Rs. 60 per mensem ..	..	60	0	0
Rental of telephone for the Superintendent at Rs. 36—5—0 ..	..	36	5	0
	Total ..	296	5	0
	Grand Total ..	1,176	5	0
			× 12	
		14,115	12	0

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

		Cost per month—		
		Rs.	a.	p.
<i>Add—</i> (a) Increment at Rs. 50 per mensem to Superintendent from 8th July 1936		388	11	4
(b) Increment at Rs. 5 per mensem to sub-inspector from 8th July 1936		38	13	11
Grand Total ..		14,543	5	3
or say in round figures (recurrent) ..		14,543	0	0
<i>Non-recurrent—</i>				
For furniture		200	0	0
Grand Total ..		14,743	0	0

ITEM 34. Entertainment of Police staff for two Benches of Honorary Presidency Magistrates constituted for the trial of Municipal cases in Bombay City.

Recurrent	Rs. 4,625	Non-recurrent	Rs. Nil.
Total	„ 4,625	Ultimate annual recurrent	„ 5,014

Remarks.—Attention is invited to the remarks on item No. 21 under the head “24-Administration of Justice”. The provision shown above is on account of the Police staff required for two Benches of Honorary Presidency Magistrates constituted for the trial of Municipal cases in Bombay City.

		Rs.
Grand Total—26, Police—(Reserved) ..	Recurrent ..	69,229
	Non-recurrent ..	11,326

31, EDUCATION—(Transferred).

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 35. Creation of a new post of assistant teacher for the second year's course of the class for teaching Poster Designing and Commercial Art at the Sir J. J. School of Art.

Recurrent ..	Rs. 1,740	Non-recurrent ..	Rs. Nil.
Total ..	1,740	Ultimate annual recurrent ..	3,030

Remarks.—The opening of a new class at the Sir J. J. School of Art for teaching Poster Designing and Commercial Art was sanctioned with effect from the academic year 1935-36 and the sanction of the Legislative Council to it was obtained at the July-August session of 1935 by means of a supplementary token demand. The proposals then submitted to the Legislative Council were for the first year's course of the class but it was indicated that the appointment of an assistant teacher would be required for the second year's course. It is now proposed to appoint an assistant teacher on Rs. 200—10—300 in order to attract a suitably qualified candidate with practical experience. The appointment will be made with effect from the next academic year which begins on the 10th June 1936.

ITEM 36. Annual grant-in-aid to the Indian Institute of Science, Bangalore.

Recurrent ..	Rs. 5,000	Non-recurrent ..	Rs. Nil.
Total ..	5,000	Ultimate annual recurrent ..	5,000

Remarks.—The Director, Indian Institute of Science, Bangalore, approached this Government twice in 1928 and 1932 with a request for financial assistance to the Institute, which was established in 1911 as a result of the generous donation given by the late Mr. J. N. Tata. The request could not, however, be complied with owing to financial stringency. A request for a grant-in-aid to the Institute was received in March last from Messrs. Tata Sons Limited, but was refused on the same ground. Government have again been approached with a request that they should make an annual grant of Rs. 15,000 to the Institute. The Indian Institute of Science is the only Research Institute of an all-India character which caters for students from all Provinces. The Institute owes its existence to the foresight and munificence of one of the leading citizens of the Bombay Presidency. The Government of Bombay also contributed Rs. 1 lakh towards the capital expenditure of the Institute.* The Government of India and the Governments of Madras, Mysore, Hyderabad and the Central Provinces give annual grants to the Institute. It is therefore proposed to give an annual grant of Rs. 5,000 to the Institute.

ITEM 37. Continuance of shorthand classes at the Sydenham College of Commerce and Economics, Bombay.

Recurrent ..	Rs. 1,670	Non-recurrent ..	Rs. Nil.
Total ..	1,670	Ultimate annual recurrent ..	1,759

Remarks.—The shorthand classes attached to the Sydenham College of Commerce and Economics, Bombay, were first started in 1919 and have been continued from time to time in order to meet the growing public demand for instruction in shorthand. The annual income of the classes from fees is about Rs. 1,450. The expenditure in the current year will be Rs. 1,600 while the fee receipts are estimated at Rs. 1,450. The scale of pay sanctioned for the shorthand instructor is Rs. 125—5—150 so that in 1938-39 when the maximum of the scale will be reached the expenditure will amount to Rs. 1,800. It is therefore possible that there will be a small deficit amounting to about Rs. 300 per annum on account of these classes. But this deficit is more apparent than real. The Shorthand Instructor borne on the establishment of the Sydenham College also teaches shorthand and typewriting at the Government Commercial Classes attached to the Elphinstone High School, Bombay. If a proportionate share of the instructor's pay were debited to the classes attached to the Elphinstone High School, the deficit, if any, would disappear. The Shorthand Instructor also performs the responsible duty of examining clerks serving in offices under the Government of Bombay without any additional remuneration. Moreover shorthand being an important commercial subject, there ought to be at least one man on the staff of a college of commerce, who is competent to teach this subject. It is therefore essential that the shorthand classes at the college should be made permanent. Provision for the classes has been included in the past years' budget estimates, but as it is now proposed to make the classes permanent from next year the fact is being brought to the notice of the Legislative Council by including the provision in the list of new items.

31, EDUCATION—(Transferred)—contd.

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 38. Continuance of the J. D. Vakil Commercial Classes attached to the R. S. Dalal High School, Broach.

Recurrent ..	Rs. 2,811	Non-recurrent ..	Rs. Nil.
Total ..	„ 2,811	Ultimate annual recurrent ..	„ 3,350

Remarks.—The J. D. Vakil Commercial Classes attached to the R. S. Dalal High School, Broach, were opened in 1920 as a result of a donation of Rs. 30,000 given by Mr. Dinshaw Bomanji Vakil for founding a commercial school at Broach. The endowment yields an annual income of Rs. 1,617. The classes have been continued since 1920 on a temporary basis. Besides the income from endowment the average annual income from fees, which has been gradually increasing, amounts to about Rs. 1,000. In 1934–35 the income from fees was Rs. 1,146. The classes are becoming more and more popular every year and non-matriculate students studying in High Schools, undergraduates and persons serving in offices take advantage of them. With the income from the endowment and the fee receipts, the classes became self-supporting in 1934–35 and there is every likelihood that this position will be maintained this year and in future years. The Head Master, R. S. Dalal High School, Broach, who controls the classes, has now recommended that they may be made permanent and the Educational Inspector, Northern Division, the Inspector of Commercial Schools and the Director of Public Instruction agree with the Head Master. Government have accepted this recommendation and propose to make the classes permanent. Provision for these classes has been included in the past years' budget estimates; but as it is now proposed to make the classes permanent from next year the fact is being brought to the notice of the Legislative Council by including the following provision in the list of new items :—

Rs.

2,404 Pay of two Instructors in the scales of Rs. 70—5—120—efficiency bar—5—140—10—200 and Rs. 45—4—85—efficiency bar—5—150.

96 Clerk's allowance at Rs. 8 per mensem.

192 Servant's pay.

119 Contingencies.

Total .. 2,811

ITEM 39. Continuance of the Commercial Classes attached to the Elphinstone High School, Bombay.

Recurrent ..	Rs. 4,518	Non-recurrent ..	Rs. Nil.
Total ..	„ 4,518	Ultimate annual recurrent ..	„ 4,086

Remarks.—Government sanctioned in 1925 the opening of the Commercial Classes at the Elphinstone High School, Bombay, as an experimental measure. These classes started work with effect from 1st August 1926, and have been continued from time to time. The classes have shown a steady progress during the period of nine years during which they have been in existence. They afford facilities for imparting commercial education to a large number of young men who cannot afford to take up the degree course and have become very popular. Their financial position has since much improved. During 1934–35 the classes almost reached the stage of being self-supporting. The receipts from fees realised during the year stood at Rs. 4,534 while the expenditure for the period was Rs. 4,287 (excluding the item of non-recurring expenditure of Rs. 500 for the purchase of furniture and library books). The Head Master, Elphinstone High School, who controls the classes, has proposed that they may be made permanent. The Inspector of Commercial Schools and the Director of Public Instruction support this recommendation. There is a growing demand for vocational training and the classes have proved a useful addition to the comparatively small number of institutions providing facilities for such education in the Presidency. It is therefore essential that the classes should now be made permanent. In view of the popularity which the classes have now gained it is expected that they will continue to be self-supporting. Government have therefore decided to make the classes permanent. Provision for the classes has been included in the past years' budget estimates but as it is now proposed to make the classes permanent the fact is being

31, EDUCATION—(Transferred)—contd.

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

brought to the notice of the Legislative Council by inclusion of the following provision in the list of new items :—

	Rs.
I. Pay of Establishment—	
(i) Salaries of two Instructors on Rs. 70—5—120—efficiency bar— 5—140—10—200 per mensem each	3,900
(ii) Salary of one servant on Rs. 20 per mensem	240
II. Allowances—	
House-rent and other allowances to the two Instructors and the servant (Rs. 180 plus Rs. 48)	228
III. Contingency	150
Total	4,518

ITEM 40. Grant of Rs. 50,000 to the Indian Women's University.

Recurrent ..Rs.	Nil.	Non-recurrent	Rs. 50,000
Total	50,000	Ultimate annual recurrent	Nil.

Remarks.—The Shreemati Nathibai Damodar Thackersey Indian Women's University has applied to the Government of India for the grant, free of cost or at a concession rate, of a plot of land on the Queen's Road, Bombay, belonging to that Government for construction of a building for the University's college and office in Bombay. The University has also applied to the Government of India and to this Government for financial assistance towards the purchase price of the land. The Bombay Government have supported the request of the University to the Government of India and have also intimated their own willingness, subject to the concurrence of the Legislative Council, to pay to the University a grant equal to one-third of the cost price of land subject to a maximum grant of Rs. 50,000. It is understood that the University has a sum of Rs. 1,66,000 earmarked for the purchase or construction of a building and that if the recommendation of the Bombay Government is accepted by the Government of India this amount will suffice to put up the necessary buildings.

2. The Shreemati Nathibai Damodar Thackersey Indian Women's University was founded in 1916 through the efforts of Professor D. K. Karve of Poona, with the idea of providing a Women's University which was not a mere copy of the institutions for the higher education of women in Europe and America or a rival to men's universities, but would provide a scheme of studies to suit the mental and physical conditions of Indian women at the present day. Four years later the University received handsome financial support from the late Sir Vithaldas Damodar Thackersey. It now maintains a college and a school at Poona and similar institutions in Bombay, and has several educational institutions affiliated to it. It is both a teaching and examining body and has prescribed special courses of education which are suited to the conditions of Indian women. Government have full sympathy with the aims and objects of the University, and in the circumstances stated above they propose to pay to it a special grant of Rs. 50,000 towards the cost of the land referred to above.

	Rs.
Grand Total—31, Education—(Transferred) .. {	
Recurrent	15,739
Non-recurrent	50,000

32, MEDICAL—(Transferred).

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 41. Grant of honorarium to the Honorary Pathologist at the Cama and Albless Hospitals, Bombay.

Recurrent ..	Rs. 1,100	Non-recurrent ..	Rs. Nil.
Total ..	1,100	Total ultimate recurrent ..	1,200

Remarks.—In 1929, Government accorded administrative approval to the proposal to create a post of Honorary Pathologist and Anaesthetist at the Cama and Albless Hospitals, Bombay, on an honorarium of Rs. 150 per mensem. The proposal could not, however, be given effect to owing to financial stringency. Subsequently the Medical Officer, Cama and Albless Hospitals, secured the services of a lady doctor to work as Honorary Pathologist and Anaesthetist at the Hospitals without any honorarium. The period of appointment of the lady doctor in question expired on 1st September 1935. The Medical Officer, Cama and Albless Hospitals, has since pointed out that it is not possible to secure the services of an officer who would devote adequate time to the important duties attached to the post unless a suitable honorarium is sanctioned, as Pathology is a subject which involves work of a specialised nature which few are qualified or eager to take up without remuneration. The Medical Officer has also suggested that the designation of the post should be changed from "Honorary Pathologist and Anaesthetist" to "Honorary Pathologist" only, as it is no longer necessary to combine the two functions. The Surgeon General has supported the proposals of the Medical Officer and recommended the grant of an honorarium of Rs. 100 per mensem to the Honorary Pathologist. Government propose to accept the recommendations of the Medical Officer and the Surgeon General and sanction an honorarium of Rs. 100 per mensem for the Honorary Pathologist to be appointed at the Cama and Albless Hospitals, Bombay.

ITEM 42. Grant-in-aid to the Bombay Social Hygiene Council for publicity purpose.

Recurrent ..	Rs. 1,000	Non-recurrent ..	Rs. Nil.
Total ..	1,000	Ultimate annual recurrent ..	1,000

Remarks.—The Bombay Social Hygiene Council requested Government in 1934 that an annual grant of Rs. 5,000 might be sanctioned to enable it to carry on a small programme of public enlightenment. The Council also added that if Government owing to financial stringency could not find funds for the grant asked for, a smaller grant of Rs. 1,000 at least might be sanctioned in order to enable it to put its publicity work on more permanent lines. Government have decided to give an annual grant of Rs. 1,000 to the Council for its publicity work.

ITEM 43. Grant-in-aid to the Parvatibai Leper Hospital, Surat.

Recurrent ..	Rs. 900	Non-recurrent ..	Rs. Nil.
Total ..	900	Ultimate annual recurrent ..	900

Remarks.—The Parvatibai Leper Hospital, Surat, was formerly getting an annual grant of Rs. 1,800 from the Bombay British Empire Leprosy Relief Association but the grant was discontinued by the Association as the Hospital was declared in 1934 to be a Leper Asylum for the purposes of the Leper Act, III of 1898, it being against the rules of the Association to give any help to an asylum declared as such under the Leper Act. The managing committee of the Leper Hospital found themselves seriously handicapped by the withdrawal of the grant and therefore approached Government with two requests, viz., (1) that the services of a whole-time Medical Service Officer may be placed at their disposal or (2) that in the alternative a grant of Rs. 2,500 per mensem may be sanctioned to the Hospital. As the institution catered for 169 patients at the time and did not receive the usual capitation grant sanctioned for other Leper Hospitals declared under the Act, Government have given to the institution the free services of a Visiting Subordinate Medical Service Officer, and they now propose to give it in addition an annual grant of Rs. 900.

ITEM 44. Establishment of X-Ray Department at the Civil Hospital, Belgaum.

Recurrent ..	Rs. 979	Non-recurrent ..	Rs. Nil.
Total ..	979	Ultimate annual recurrent ..	1,018

Remarks.—The need for the installation of an X-Ray apparatus at the Civil Hospital, Belgaum, has been keenly felt for a long time, but owing to financial stringency the proposal could not be proceeded with. The Civil Surgeon has collected an amount of Rs. 13,600 from the

32, MEDICAL—(Transferred)—contd.

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

public for the purchase of an X-Ray apparatus. The amount collected will, however, cover only the cost of the X-Ray apparatus and its accessories. The Surgeon General has requested Government to sanction the recurring expenditure required in connection with the X-Ray Department proposed to be opened at the Civil Hospital, Belgaum. As Belgaum is the Headquarters of the Southern Division and as it is necessary to have an X-Ray installation to serve the needs of that Division, Government propose to sanction the establishment of an X-Ray Department at the hospital with effect from next year. The cost on account of the establishment for 11 months comes to Rs. 979 as shown in detail below :—

	Rs.
(1) <i>Pay of Establishment—</i>	
Special pay at the rate of Rs. 15 per mensem to the Subordinate Medical Officer	165
(2) <i>Allowances honoraria, etc. :—</i>	
House-rent allowance in lieu of free quarters to the Subordinate Medical Officer at the rate of Rs. 10 per mensem	110
(3) <i>Contingencies—</i>	
(i) Pay of one servant at the rate of Rs. 16 per mensem (less 2 annas cut in the rupee)	154
(ii) Charges on account of films, barium meals, etc., and electric energy	550
Total ..	979

ITEM 45. Creation of the post of an Accountant at the Central Mental Hospital, Yeravda.

Recurrent	Rs. 1,265	Non-recurrent	Rs. Nil.
Total	1,265	Ultimate annual recurrent	1,752

Remarks.—The Superintendent, Central Mental Hospital, Yeravda, has represented that the clerical work in the steward's department in his hospital has increased considerably and that with the present strength of the staff it is difficult to carry on the work efficiently. This Hospital was opened in 1913 with one steward, and the total number of patients was then 362. Subsequently in 1920, the post of an assistant steward was created. The total number of patients at present in this hospital is over 900, and this number is not likely to diminish in future. The increased number of patients at the Hospital entails extra clerical labour in the steward's office and the Surgeon General has represented that, in the interests of efficiency, it is not advisable that the steward should deal with both stores and account matters. He has suggested that there should be separate individuals to carry on these duties in order to ensure safe dealing of Government money and better collection of hospital charges. It is therefore proposed to sanction the post of an accountant at the Central Mental Hospital, Yeravda, with effect from the 1st April 1936 in the grade of Rs. 115—5—155.

ITEM 46. Equipment required for the B. J. Medical School, Ahmedabad.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 2,800
Total	2,800	Ultimate annual recurrent	Nil.

Remarks.—The visitors appointed by the Bombay Medical Council to attend the L.C.P.S. examinations held in October 1934 made certain suggestions for the improvement of teaching in medical schools in the Presidency. Government have accordingly sanctioned the purchase of equipment for the various departments of the B. J. Medical School, Ahmedabad, as shown below :—

	Rs.
(1) Extra charts and equipment required for the anatomical room and museum	500
(2) Additional specimens required for the Department of Materia Medica, and glass bottles for keeping the same	700
(3) New models, instruments, etc., required for the midwifery department	400
(4) Setting up of cupboards in the walls of the biology department	500
(5) Equipping a small clinical laboratory in the medical ward	700
Total ..	2,800

A total provision of Rs. 2,800 for the purpose is required next year.

	Rs.
Grand Total—32, Medical—(Transferred) ..	
{ Recurrent ..	5,244
{ Non-recurrent ..	2,800

33, PUBLIC HEALTH—(Transferred).

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 47. Extension of the existing Public Health Laboratory, Poona.

Recurrent ..	Rs.	Nil.	Non-recurrent ..	Rs.	12,750
Total ..	..	12,750	Ultimate annual recurrent ..	..	Nil.

Remarks.—The Public Health Laboratory building at Poona was originally intended for a limited object viz., the examination of Poona Waters. Now samples of water are being received from all parts of the Presidency proper. The bacteriological work at the laboratory has now doubled and the chemical work quadrupled as compared with the period 1917-21. The laboratory also undertakes the work of analysis of food stuffs under the Bombay Prevention of Adulteration Act, 1925, which has been recently amended. Additional space is, therefore, required for different kinds of apparatus in connection with analysis of water and food stuffs. A number of municipalities in the Presidency proper could not apply the Bombay Prevention of Adulteration Act to the areas under their jurisdiction for want of adequate arrangement for analysis which this laboratory was not in a position to undertake on account of inadequate accommodation and staff. The staff has recently been increased and what is now urgently necessary is the proposed extension of the building. The work is estimated to cost about Rs. 12,750.

				Rs.
Grand Total—33, Public Health—(Transferred) ..	{	Recurrent ..	....	
		Non-recurrent ..	12,750	

34, *AGRICULTURE—(Transferred)*.

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 48. Creation of a post of Kamgar for conducting experiments with the cultivation of garden crops in the Kanara District.

Recurrent	.. Rs.	655	Non-recurrent	.. Rs.	Nil.
Total	.. „	655	Ultimate annual recurrent	.. „	1,045

Remarks.—Government have considered the feasibility of conducting experiments in garden cultivation in the Kanara District. Garden cultivation in that district means mostly the cultivation of betel-nut trees, but it is not possible to undertake experiments on any of the existing Government farms. The most important experiments relate to the use of manures and can be taken up with the assistance of the cultivators themselves either at Sirsi or Siddapur. For this purpose the full-time services of a Kamgar are necessary. He will work under the District Agricultural Overseer, Kanara. It is proposed to take up the work from 1st April 1936. The cost is estimated as shown below :—

Pay of Establishment—

	Rs.
One Kamgar on Rs. 30—5/2—60 per mensem for 11 months	.. 330

Contingencies—

Purchase of manure	.. .. .	200
Labour for laying out experiments, harvesting, etc.	.. .. .	100
Service postage and telegrams	.. .. .	25
Total	.. .. .	655

ITEM 49. Construction of a cattle dip on the Chharodi Farm.

Recurrent	.. Rs.	Nil.	Non-recurrent	 Rs.	1,000
Total	 „	1,000	Ultimate annual recurrent	 „	Nil.

Remarks.—A cattle dip is an essential requirement of a cattle farm for the control of tick infestation, and the Board of Agriculture and Animal Husbandry in India have passed a resolution recommending the adoption of efficient dipping as a means of preventing the infestation of stock by ticks and parasitic invasion of the blood. The Imperial Council of Agricultural Research has also suggested that such dips should be employed on cattle-breeding farms, particularly where valuable animals are kept. Such dips are very extensively used in other countries, and the benefit to be derived from their use requires to be demonstrated as widely as possible. It is accordingly proposed to construct a cattle dip on the Chharodi Farm at a cost of Rs. 1,000.

ITEM 50. Development of cattle-breeding work in Khandesh through taluka development associations.

Recurrent	.. Rs.	3,000	Non-recurrent	 Rs.	Nil.
Total	 „	3,000	Ultimate annual recurrent	 „	3,000

Remarks.—The cattle in Khandesh with the exception of a few villages in West Khandesh are of the poorest quality in the Bombay Presidency. The reason for this bad quality lies in the fact that both the districts of West and East Khandesh have relied on their cattle supply from neighbouring States, where agriculture has not made much headway and hence grazing is more plentiful and cheaper. Nomadic cattle dealers known as Vanzaries, Hedas and Sindhis bring cattle from Rajputana and Central India for sale in the Bombay Presidency, their tour being through Khandesh. The better and more expensive of the imported bullocks are not sold in Khandesh but pass through to other districts, where better prices are realized, the Khandesh cultivator purchasing the poorer type of cheap bullocks. The usual price of a pair of the most commonly used bullock ranges from Rs. 60 to Rs. 75 a pair, a few which are slightly better are purchased for from Rs. 100 to Rs. 125 a pair. The bullocks are uneven in size, never matched for colour or shape, which is not the case in other parts of the Presidency, where the cultivator always likes a well-matched pair of bullocks. The usual village cow found in Khandesh

34, AGRICULTURE—(Transferred)—contd.

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is priced round about Rs. 15 to Rs. 20. Hardly 5 per cent. of the bullock population is bred in the village, all the remainder are purchased. With better cattle the agriculture of Khandesh would improve considerably. The Nimari breed of cattle is the best breed for the greater part of East Khandesh and the Khillar for West Khandesh. Khandesh is a country where the soil bakes hard in the hot weather, which necessitates breeding up a type that will stand such conditions.

2. The area to be covered for introduction of agricultural and cattle improvements is so extensive that unless the departmental work is supplemented by non-official bodies it would be impossible to make much headway. Three cattle farms were started by the Taluka Development Associations, Jalgaon, Jamner and Shirpur, after a considerable amount of persuasion and guidance of the Agricultural Department. It is proposed to grant special subsidies to these associations to enable them to conduct these operations effectively on the conditions that the management of the farms agrees to run the farms to the satisfaction of the Agricultural Department and all bull calves born on the farms are properly cared for and reared for distribution as premium bulls under the advice of that Department. If these conditions are satisfied, the Agricultural Department will subsidise them at the rate of Re. 1 for every three rupees spent on the management of the farm subject to a maximum subsidy of Rs. 1,000 a year, and also subject to the proviso that the grant does not exceed the deficit in the working expenses of the farm. An amount of Rs. 3,000 will be required every year for payment of these subsidies.

ITEM 51. Appointment (i) of Special Recovery Officers and staff for the recovery of dues of co-operative societies and (ii) of clerks in offices of the Registrar and Assistant Registrars for work in connection therewith.

Recurrent	.. Rs. Nil	Non-recurrent	 Rs. 70,200
Total	 70,200	Ultimate annual recurrent	 Nil.

Remarks.—At the February-March session of 1935 the Legislative Council sanctioned a grant of Rs. 71,000 for the employment up to 29th February 1936 of 22 Special Officers with their staff in connection with the scheme devised for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the special officers continue to be satisfactory. But in spite of good recoveries the amount still outstanding is very considerable, so that the temporary staff will have to be continued throughout the year 1936-37, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. A provision of Rs. 69,000 has accordingly been made in the ensuing year's budget. The details of the amount are given below :—

	Rs.
22 Special Recovery Officers (21 on Rs. 85—5/2—100 and 1 on Rs. 160)	25,830
Special pay to Special Recovery Officers (at the rate of 20 per cent. to 17 officers, at Rs. 25 per mensem to 1 officer and at Rs. 15 per mensem to 4 officers)	4,986
22 Clerks (21 on Rs. 25—5/2—55 and 1 on Rs. 45)	8,520
22 Peons (21 on Rs. 15 and 1 on Rs. 20)	4,020
Travelling allowance	14,000
Contingencies, including service postage and telegrams	7,000
Provision for additional appointments required during the year	4,644
Total	69,000

2. The concerted measures adopted for the recovery of dues of co-operative societies throw a considerable amount of work on the offices of the Registrar and Assistant Registrars. To enable the staff in those offices to keep pace with this work the Legislative Council has sanctioned for the year 1935-36 the entertainment of four temporary clerks on Rs. 25—5/2—55 in those offices for a period of one year. As the measures taken for the recovery of societies' dues are to be continued next year it is necessary to retain the services of the four temporary clerks during that year. A provision of Rs. 1,200 has accordingly been made in the budget estimates for 1936-37.

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3. The cost including the leave and pension charges of the special recovery staff and the four clerks in the offices of the Registrar and Assistant Registrars is recoverable from the defaulters of the societies by the levy of a percentage charge.

ITEM 52. Entertainment of establishment for pig-killing work.

Recurrent	.. Rs. Nil.	Non-recurrent	 Rs. 3,983
Total	.. „ 3,983	Ultimate annual recurrent	.. „ Nil.

Remarks.—During the year 1935–36, the Legislative Council sanctioned a grant of Rs. 3,895 for pig-killing work for a period of one year only on the understanding that the main duty of the shikar staff would be to educate and organise the cultivators and taluka development associations to carry on the work themselves in future. The demand for technical help and advice for the protection of crops from the ravages of wild pig is increasing from all parts of the Presidency. Gun clubs have been organised in the Southern Division. It is found necessary to organise a pig-killing campaign in the Deccan Canal Areas. The Shikar Officer had also to assist several taluka development associations in arranging their campaign. Much work still remains to be done. The number of wild pig destroyed during the year increased to 460 as compared with 225 during the preceding year. The menace to crops from wild pig, unless continuously dealt with, multiplies at such a rate that cessation of the work done during the current year would lead to a considerable increase in the number of pigs in the areas where damage occurs and to the spread of the menace to areas which are at present only slightly affected. Under the circumstances it is proposed to continue the staff for a further period of one year from 1st April 1936. The cost on account of the establishment is estimated as shown below :—

	Rs.
<i>Pay of Establishment—</i>	
(1) One Shikar Officer in the grade of Rs. 110—8—150 on Rs. 150 per mensem	1,650
(2) One Agricultural Sub-Overseer in the scale of Rs. 35—5/2—60—4—100 on Rs. 35 per mensem	385
(3) One peon on Rs. 18 per mensem	198
	2,233
<i>Allowances and Honoraria—</i>	
Travelling allowance	1,000
<i>Contingencies—</i>	
Office expenses and purchases of ammunition	750
Grand Total ..	3,983

ITEM 53. Scheme of investigations into the Koleroga disease of betel nuts.

Recurrent	.. Rs. 3,821	Non-recurrent	.. Rs. 1,888
Total	.. „ 5,709	Ultimate annual recurrent	.. „ 4,742

Remarks.—Koleroga is a very destructive disease affecting the Areca palm nuts in the Kanara District. The disease formed the subject of an important investigation in 1908–10 by Dr. Coleman, who recommended the application of the Bordeaux mixture to the nuts for its control. Ever since the important discovery of the causative agent of the disease, little progress has been made in the knowledge of the life-history of the fungus, the conditions responsible for fresh outbreaks of the disease and the programme of treatment suitable for areas where operations against the control of the disease have not been successful in spite of persistent efforts for a number of years. The important gaps in the knowledge of the disease have been a great hindrance in devising effective methods of control. It was, therefore, necessary to undertake an intensive study of the disease with a view to clearing up many doubtful points which had remained obscure ever since the discovery of the disease in 1910. There was a pressing need for further research on Koleroga, which if pursued along certain lines, was

34, AGRICULTURE—(Transferred)—contd.

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likely to lead to results of considerable scientific and practical value. The Agricultural Department prepared a detailed scheme of investigations on the above lines, which was put up to the Imperial Council of Agricultural Research for financial assistance, in 1933. The Research Council has, however, been unable to approve the scheme on the ground that it was of local interest only. It is very necessary to take steps for the eradication of this disease from the Kanara District, where the gardeners are being assisted in taking up spraying operations by means of tagai loans. Though the disease can be kept in check by spraying it recurs every year. It is, therefore, very desirable to carry out the further researches in the gardens of Kanara to find out where the fungus remains during the off-season and the exact method of infection from the centres where it goes to rest. A small organisation will have to be set up to undertake the work. The services of a highly trained plant pathologist who, in addition to being a really well-equipped mycologist, must also have some initiative and originality, with an agricultural sub-overseer and a peon, will be necessary. The scheme does not attempt to replace in any way the actual work of the spraying organisation and propaganda which is being carried on by the Agricultural Department in the Kanara District. It is proposed to engage the following staff for a period of five years from 1st April 1936. A provision of Rs. 5,709 as shown below will be required next year :—

	Amount.
	Rs.
<i>Pay of Officers—</i>	
One Assistant Plant Pathologist on Rs. 210 per mensem on the class II scale of Rs. 170—10—250—15—400—20—500	2,310
<i>Pay of Establishment—</i>	
One Agricultural Sub-overseer on Rs. 35 per mensem in the grade of Rs. 35—5/2—60—4—100	385
One peon on Rs. 16 per mensem	176
<i>Allowances and Honoraria—</i>	
Travelling allowance	400
<i>Contingencies—</i>	
Rents, rates and taxes	100
Laboratory equipment	400
Service postage and telegrams	50
	550
	3,821
Non-recurring expenditure on the equipment of a field laboratory at Sirsi	1,888
	Total
	5,709

ITEM 54. Subsidy to Land Mortgage Banks.

Recurrent .. Rs. Nil.	Non-recurrent .. Rs. 15,000
Total .. „ 15,000	Ultimate annual recurrent .. „ Nil.

Remarks.—By a resolution dated 29th March 1935 the Legislative Council approved the scheme formulated by Government for the establishment of land mortgage banks in the Presidency including the guarantee of the payment of principal and interest on debentures issued for financing these banks. To assist the banks in the initial stages Government have decided to give them a subsidy not exceeding Rs. 5,000 a year for three years towards the cost of their Land Valuation Officers. The first payment of the subsidy will have to be made in 1936-37 after completion of one year of their working. A provision of Rs. 5,000 has accordingly been made in the ensuing year's budget for this purpose.

2. Government have also decided to give a subsidy up to a maximum of Rs. 10,000 in the first year, Rs. 7,500 in the second and Rs. 5,000 in the third year to the Central Land Mortgage Bank to meet the deficit if any, on its management expenses. The payment for the first year will fall due in 1936-37. A provision of Rs. 10,000 has accordingly been made.

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ITEM 55. Entertainment of additional Special Auditor and staff in Co-operative Department.

Recurrent	..Rs. 7,370	Non-recurrent	..	Rs. Nil.
Total	.. „ 7,370	Ultimate annual recurrent	.. „	8,664

Remarks.—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it are required to be audited once at least in every year. The Provincial Co-operative Bank and its branches, district central banks, urban banks and housing societies are audited by special auditors and the cost of the audit is recovered from the banks and societies in the form of audit fees. Their audit is at present performed by 4 special auditors assisted by 5 sub-auditors and 10 clerks. With the increasing number and activities of the co-operative societies and consequently rising working capital the audit work of the department has become too heavy for the existing staff. One of the four special auditors is in charge of the banks and societies in Sind and Gujarat (except the Surat District). When Sind becomes a separate province it is likely that this officer will work exclusively for Sind. The remaining three special auditors will not be able to cope with the audit work of the bank and societies in the Presidency proper. The work done by the special auditors and their staff is a sort of agency work on behalf of the institutions concerned and so long as they pay for their audit, Government must arrange that the statutory audit is efficiently conducted. It is, therefore, proposed to entertain the following additional establishment with effect from 1st April 1936 :—

- 1 Special auditor on revised scale of pay of Rs. 170—10—250—15—400—20—500.
- 2 Clerks on the revised scale of Rs. 25—5/2—55.
- 2 Peons on Rs. 15 per mensem, each.

ITEM 56. Entertainment of Special Assistant Registrar for Land Mortgage Banks and staff in the Co-operative Department.

Recurrent	..Rs. 11,640	Non-recurrent	..	Rs. Nil.
Total	.. „ 11,640	Ultimate annual recurrent	.. „	12,360

Remarks.—The Legislative Council approved in March last the scheme formulated by Government for the establishment of additional land mortgage banks in the Presidency proper. In accordance with this scheme ten new primary land mortgage banks have been opened and it is the intention of Government to open additional banks in the near future. Including the three primary banks started in the year 1928–29 there are at present thirteen primary land mortgage banks. The Provincial Co-operative Central Land Mortgage Bank has also been established with the object of providing the necessary finance to the primary banks. The business of the land mortgage banks is of a technical nature requiring close supervision. The loan applications received by the banks have to be carefully scrutinised and valuation of the property offered in mortgage checked as safeguard against the grant of loans on inadequate security or in undeserving cases. The banks also require continuous advice and guidance from the officers of the Co-operative Department. It is not possible either for the Registrar or for any of the ordinary Assistant Registrars to do this as they are already fully occupied. As the banks had already started work Government considered it necessary to make immediate provision for their supervision and guidance. Accordingly they sanctioned in November 1935 the appointment of a Special Assistant Registrar on the revised scale of Rs. 170—10—250—15—400—20—500 for these banks with the following staff under him :—

- 1 Clerk on Rs. 75—5/2—90.
- 1 Clerk on Rs. 60—5/2—75.
- 1 Clerk on Rs. 25—5/2—55.
- 2 Peons on Rs. 15 per mensem, each.

This involves an extra cost of Rs. 11,640 during the year 1936–37.

ITEM 57. Creation of post of Deputy Registrar of Co-operative Societies and entertainment of establishment under him.

Recurrent	.. Rs. 17,688	Non-recurrent	..	Rs. Nil.
Total	.. „ 17,688	Ultimate annual recurrent	.. „	19,124

Remarks.—The superior staff of the Co-operative Department consists of the Registrar, the Deputy Registrar in Sind and six Assistant Registrars including the Assistant Registrar for Land

34, AGRICULTURE—(Transferred)—concl'd.

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Mortgage Banks whose post was sanctioned from November last. This staff is considered quite inadequate. Up to the end of the financial year 1931-32 the Registrar had under him a Personal Assistant of the grade of Assistant Registrar. This officer used to relieve the Registrar of his routine and less important work and also render him assistance in dealing with questions pertaining to the establishment of the Department. The post of the Personal Assistant was abolished from February 1932 as a measure of retrenchment. Since the abolition of this post there has been a large addition to the work and responsibilities of the Registrar owing to the increased activities of the Co-operative Department in all directions. It is extremely difficult for the Registrar to keep pace with his work, much less to tackle, with any degree of efficiency, problems connected with so many new schemes of far-reaching importance which are now being launched. The Registrar has to spend a considerable amount of his time in touring. "Such touring on the part of a supervising officer of the status of Registrar is essential as a stimulus both to the official and non-official workers in the districts which he visits. Without such visits the movement would tend to become stereotyped, enthusiasm to flag and abuses might creep in, continuous touring however, tends to take away from the Registrar time which he could usefully spend in considering questions of development and policy. If, therefore, the Registrar's services are to be utilised to the fullest advantage of the movement as a whole, it is necessary that he should be relieved of the work which can to some extent be done by a deputy under his guidance. The deputy can be placed in independent charge of one or two districts and asked to perform the duties of the Registrar with regard to urban societies in Bombay. He can also be available for inspection and supervision of societies throughout the Presidency according as necessity arises. Government accordingly propose to create a post of Deputy Registrar in Class I of the Provincial Service on the revised pay of Rs. 300—20—420—30—660—40—900. The Deputy Registrar will require the following establishment :—

- 1 Head Clerk on the revised scale of pay of Rs. 135—5—180.
- 1 Clerk on the revised scale of pay of Rs. 75—5/2—90.
- 1 Peon on Rs. 18 per mensem.
- 2 Peons on Rs. 15 per mensem each.

		Rs.
Grand Total—34, Agriculture—(Transferred)	Recurrent	44,174
	Non-recurrent	92,071

35, INDUSTRIES—(Transferred).

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 58. Appointment of two additional Inspectors of Weights and Measures in Bombay City.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 13,169
Total ..	13,169	Ultimate annual recurrent ..	Nil.

Remarks.—The Bombay Weights and Measures Act, 1932, has been in operation in Bombay City since 1st August 1935. At present there are 2 Inspectors for the City of Bombay, as shown below :—

Senior Inspector on a scale of Rs. 130—10/2—250 with a conveyance allowance of Rs. 35 per mensem and compensatory allowance admissible in Bombay City.

Junior Inspector on a scale of Rs. 100—5/2—150 with a conveyance allowance of Rs. 20 and compensatory allowance admissible in Bombay City.

On account of the large number of Industrial establishments in Bombay City and the existence of the Railways, Port Trust and other Government Departments, it is found that these 2 Inspectors will not be able to verify the weights and measures used by these concerns even once in 3 years, whereas such verification is required to be completed once every year. Weights and Measures are being brought in increasing numbers to the Standards Laboratory for verification and stamping, and requests from manufacturers and dealers to send the Inspectors to their premises for verification and stamping have had to be turned down through lack of adequate staff. The work of verification and stamping in the Standards Laboratory has so far been done with the help of Government Inspectors from the mofussil and the Inspectors of the various Local Bodies who are under training in Bombay. By the end of March 1936, however, all these Government Inspectors will have completed their training and left for their districts. It will then be very difficult to carry on the work of verification and stamping in the Standards Laboratory without additional staff. Unless additional staff is sanctioned for the City of Bombay both the work and revenue will suffer. It is, therefore, proposed to sanction for one year for the present, additional appointments of 2 Inspectors, 2 Manual Assistants, and 2 Peons for Bombay City with effect from 1st April 1936. The cost of this additional establishment will be as shown below :—

	Rs.
Pay of 2 Inspectors at the rate of Rs. 100 per mensem in the scale of Rs. 100—5/2—150 for 11 months	2,200
Pay of 2 Manual Assistants at the rate of Rs. 35 in the scale of Rs. 35—1—50 for 11 months	770
Pay of 2 peons at the rate of Rs. 19 per mensem for 11 months	418
Conveyance allowance of 2 Inspectors at the rate of Rs. 20 per mensem for 11 months	440
Conveyance allowance of 2 Manual Assistants at the rate of Rs. 3 per mensem for 11 months	66
Compensatory allowance at the rate of Rs. 12½ per mensem admissible in Bombay for 11 months	275
Total ..	4,169

In addition, a sum of Rs. 9,000 will be required for equipment of Inspectors, as shown below :—

Rs. 6,600	for purchase of equipment in India (Rs. 3,300 per Inspector).
„ 2,400	for purchase of equipment in England (Rs. 1,200 per Inspector).
Rs. 9,000	

ITEM 59. Additional clerical establishment for Weights and Measures Section, Bombay.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 3,080
Total ..	3,080	Ultimate annual recurrent ..	Nil.

Remarks.—The Bombay Weights and Measures Act, 1932, has been in operation in Bombay City and certain districts of the Presidency and Sind since 1st August 1935, and will be extended to the remaining districts of the Bombay Presidency and Sind with effect from 1st March 1936. At present the inspecting staff of the Weights and Measures Section comprises the Warden, Assistant Warden, one Senior Inspector and 23 Inspectors, while the clerical staff for that section consists of five clerks one in the scale of Rs. 50—5/2—90—5—140 and the remaining four in the scale of Rs. 50—5/2—90. The clerical staff is required for the office work arising out of the introduction and operation of the Act, but this work has already increased

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MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

to such an extent that it is difficult for the present establishment to deal with it expeditiously and satisfactorily. With the extension of the Act to the remaining districts of the Presidency proper with effect from 1st March 1936, and the consequent appointment of one more Assistant Warden and 23 more Inspectors in the Presidency proper there will be considerable increase in the amount of clerical work. The clerical work has already increased owing to preliminary correspondence with the various local bodies in the areas to which the Act is to be extended and owing to the growing number of references from Inspectors and the public. In addition to this a proper account is to be maintained of the fees collected from the public for stamping and verification. As it is not possible for the existing five clerks to cope with this continuous increase in the work, it is necessary to entertain additional clerical staff as indicated below with effect from 1st April 1936 for one year in the first instance :—

1 Sectional Head Clerk	..	..	..	Rs. 135—5—180
1 Accountant	..	..	..	Rs. 95—5—140
1 Clerk	..	..	..	Rs. 50—5/2—90

The total cost for 11 months of next year is Rs. 3,080.

ITEM 60. Leave reserves for Inspectors in the Weights and Measures Section of the Department of Industries, Bombay.

Recurrent	..	Rs. 2,200	Non-recurrent	..	Rs. Nil.
Total	..	2,200	Ultimate annual recurrent	..	3,048

Remarks.—In the current year's budget no provision for leave reserve for Inspectors in the Weights and Measures Section of the Department of Industries was made, as the Section was started only from the beginning of the year. 24 Inspectors were taken up for training with effect from 16th May 1935 and they have already taken charge of the areas allotted to them from 1st July 1935. As there are only 2 Inspectors in a district, when either of these Inspectors is ill or goes on leave, there is no reserve to replace him. The Inspectors who are at present in service will complete about one year's service in May 1936 and some of them are likely then to require leave. It will be impractical to grant leave to the Inspectors unless they are relieved by qualified and trained men. It is therefore necessary to provide for 2 leave reserves at the rate of 10 per cent. of the men who have been appointed during the current year. The extra posts will be filled up from 1st April 1936. The above provision is made for eleven months at the rate of Rs. 100 per mensem for each Inspector.

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ITEM 61. Personal Assistant to the Director of Industries.

Recurrent	..	Rs. Nil.	Non-recurrent	..	Rs. 3,410
Total	..	3,410	Ultimate annual recurrent	..	Nil.

Remarks.—Owing to the expansion of the Department of Industries, the work of the Director of Industries, has greatly increased and it has become difficult for him to handle it satisfactorily and expeditiously. At present, there are, in the office of the Director, only technical officers who have to perform their specific duties in their respective technical sections. The Director has to supervise and control the work of all these sections. He has also to initiate proposals and explore possibilities of starting new industries. The administrative and routine side of the work of his office which necessarily results from these activities and which can more appropriately be done by an administrative assistant is being done by the Director himself. There is, therefore, a danger of the Director being submerged by the routine work to the detriment of his proper function of the fostering of industries. It is, therefore, necessary that if the Director's services are to be properly utilized to the fullest extent, he should be aided by a personal assistant. The scale of pay proposed for the post is Rs. 170—10—250—Efficiency Bar—15—400—Efficiency Bar—20—500. The head clerk of the Director's Office is drawing a pay of Rs. 220 in the scale of Rs. 150—220. It is, therefore, necessary that the assistant to be appointed should be started at a stage in the scale which is higher than the pay of the head clerk. It is expected that if a man of an officer's grade having sufficient experience of the administrative side of an office is appointed, he will not be attracted to the post for less than Rs. 300 per mensem in this scale. A provision of Rs. 3,410 at Rs. 310 per mensem for eleven months is, therefore, proposed to meet this contingency. The appointment is proposed to be sanctioned for two years in the first instance.

ITEM 62. One additional post of a clerk for the office of the Director of Industries.

Recurrent	..	Rs. 550	Non-recurrent	..	Rs. Nil.
Total	..	550	Ultimate annual recurrent	..	1,080

Remarks.—The present staff of the office of the Director, which consists of 10 clerks including the head clerk, is found inadequate to cope with the pressure of work which has resulted

35, INDUSTRIES—(Transferred)—contd.

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owing to the expansion of the Department of Industries in several new directions. The staff is overworked and stands in need of some relief. At present temporary relief has been given by the appointment of an additional clerk on a temporary basis. It is proposed to make this arrangement permanent. The scale of pay of the post is the revised scale for Bombay City clerks, viz. Rs. 50—5½—90—95—5—140, and a provision of Rs. 550 for 11 months is proposed for next year.

ITEM 63. Wiremen's Class at the R. C. Technical Institute, Ahmedabad.

Recurrent ..	Rs. 817	Non-recurrent ..	Rs. 2,400
Total ..	3,217	Ultimate annual recurrent ..	924

Remarks.—A wiremen's class was conducted formerly at the Gujarat College, Ahmedabad. Owing to lack of support, it was discontinued in 1928 but it was directed that proposals for transferring the class to the R. C. Technical Institute, Ahmedabad, should be submitted when the financial situation of Government improved. In an industrial centre like Ahmedabad the demand for men having experience in electrical wiring, etc., is increasing with the growth of the textile industry. It is therefore necessary that Government should provide facility for training men for this kind of work. The need for such a class is much felt at present. It is therefore proposed that a class should be opened at the R. C. Technical Institute with a view to fit the students to obtain licenses as wiring contractors. The class will require a teacher on the scale of Rs. 40—2—50. It is also proposed to employ a part-time hamal to help the teacher. The total cost during next year on account of the wiremen's class will amount to Rs. 3,217 as shown below :—

(i) Recurrent.

(1) Pay of establishment—

One teacher on Rs. 40 per mensem for eleven months in the scale of Rs. 40—2—50..	Rs. 440
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(2) Contingencies—

(i) Pay of part-time hamal on Rs. 7 per mensem for eleven months	77
(ii) Contingencies	300
Total ..	817

(ii) Non-recurrent.

Contingencies—

(i) Equipment of laboratory	2,000
(ii) Furniture	300
(iii) Gas lights	100
Total ..	2,400
Grand Total ..	3,217

ITEM 64. Transfer from the Government of India to the Government of Bombay of the control of fish-curing yards in the Ratnagiri and Kanara districts.

Recurrent ..	Rs. 68,530	Non-recurrent ..	Rs. Nil.
Total ..	68,530	Ultimate annual recurrent ..	80,339

Remarks.—In the Bombay Presidency the Salt Department, which is a Central Department, administers and controls fish-curing yards. Salt is at present issued free of duty to fish-curers at the yards. The Central Government has no interest in maintaining the yards except to satisfy itself that no loss occurs to the Salt revenue through the special concession given to fish-curers. In the Madras Presidency the yards are controlled by the Local Government through the Fisheries Department and the Salt Department is concerned merely with watching the operation of the excise system. In his report on Marine Fisheries in the Bombay Presidency Mr. H. T. Sorley, I.C.S., pointed out that the Government of Bombay would have control over a very important part of the fishing industry handling on an average 9,000 tons of fish per year and capable of considerable development in the future if they were willing to assume control of the yards. Mr. Sorley also advocated the adoption of methods to improve the quality of the cured fish in the Presidency. After thorough investigation, the Director of Industries has submitted a scheme which provides for the transfer of the yards in the Ratnagiri and Kanara Districts to this Government. Under this scheme salt for curing fish will, as hitherto, continue to be supplied duty-free to the fish-curers, and modern methods of curing fish will be introduced. The expenditure on the administration of the yards will be met by fixing the price of salt issued to fish-curers at such a figure as will enable the entire establishment cost to be met from the

35, INDUSTRIES—(Transferred)—contd.

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

revenues. For this purpose the establishment charges will be recovered by levying a fixed rate of nine and a half annas per maund of salt issued to fish-curers over and above the contractor's price of salt. The contractor's price of salt will fluctuate but the establishment levy of nine and a half annas will be constant until changed by Government. On this basis the issue price of salt to fishermen will vary from about Re. 1 to Re. 1-1-0 per maund. The actual price will depend on the price charged by the contractor. The rate which now prevails at the yards is Re. 1 per maund. The scheme makes ample provision to safeguard Government revenue against the possibility of illicit issues of salt for purposes other than curing fish. It is designed to benefit the fishermen and the fish-curers. It will provide the public with a more wholesome article of diet than at present.

The working of the scheme will be under the control of the Fisheries Officer of the Department of Industries. He will have, in addition to the existing staff which this Government have agreed to take over, an Inspector of Fisheries whose headquarters will be at Malwan. The Inspector will be constantly moving about inspecting the yards and supervising their upkeep. The Fisheries Officer will also pay periodical visits to the different yards with a view to supervising their administration. The Government of India have accepted the scheme and have accorded sanction to the transfer of the control of these yards to this Government with effect from 1st July 1936. The expenditure involved in the scheme is Rs. 80,339 and is covered by receipts of an equal amount. The following provision will be required for 8 months of next year :—

Rs.

Pay of Establishment.

1 Inspector on Rs. 130—5/2—170	1,040
1 Clerk on Rs. 50—5/2—90—E.B.—5—140 for the Bombay Head Office.	400
10 Clerks—twelve-monthly—on Rs. 30—5/2—80	3,840
16 Clerks—nine-monthly—on Rs. 25—1—30	3,480
5 Petty yard officers at Rs. 22 per mensem each in the grade of Rs. 19—1—22	880
6 Peons on Rs. 22 per mensem each	8,728
11 Peons on Rs. 21 per mensem each	
17 Peons on Rs. 20 per mensem each	
14 Peons on Rs. 19 per mensem each	
5 Peons on Rs. 14 per mensem each	
4 Peons on Rs. 13 per mensem each	105
1 Peon on Rs. 15 minus 12½ per cent.	
Leave salary	924
Total ..	19,397

Allowances, Honoraria, etc.

Travelling allowance to Inspector, clerks and peons	550
---	-----

Contingencies.

Purchase of 77,200 maunds of salt at Re. 0-7-6 per maund	36,188
Petty construction and repairs	5,000
Transport of salt from bunders to yards	4,165
Miscellaneous	3,230
Total ..	48,583
Grand Total ..	68,530

The receipts from the yards during the period are estimated at Rs. 69,355.

Rs.

Grand Total—35, Industries—(Transferred) ..	{ Recurrent ..	72,097
	{ Non-recurrent ..	22,059

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 65. Entertainment of a clerk in the office of the Backward Class Officer.

Recurrent	.. Rs.	880	Non-recurrent	.. Rs.	Nil.
Total	.. „	880	Ultimate annual recurrent	.. „	1,089

Remarks.—Government have accepted the recommendation of the Committee of Enquiry into the care of Destitute Children and Young Offenders that the direction and control of all organizations dealing with the problem of the care and treatment of juvenile delinquents and destitutes should be in the hands of a central authority and they have accordingly sanctioned the establishment of a Juvenile Branch under the Home Department and have placed it in charge of the Backward Class Officer, Bombay Presidency, from 1st April 1934. Government have also appointed the Backward Class Officer as the Chief Inspector of Certified Schools under section 36 (1) of the Bombay Children Act, 1924. The administrative control of the reformatory schools in this Presidency under the Reformatory Schools Act, 1897, including the control over the grants provided in the budget for these schools and the establishment of the Yeravda Reformatory School, has been transferred from the Director of Public Instruction to the Backward Class Officer. After over a year's actual experience it is found impossible for the existing staff in the Backward Class Officer's office to cope with the extra work entailed. As important work, such as auditing the accounts and the registers of Reformatory Schools, is falling into arrears, it is considered necessary to entertain a clerk to cope with the additional work. It is therefore proposed to create a permanent post of a clerk on Rs. 80—5/2—95 in the Backward Class Officer's office with effect from 1st April 1936.

ITEM 66. Confirmation of a third Assistant Commissioner of Labour and two clerks in the Labour Office, Bombay.

Recurrent	..Rs.	7,807	Non-recurrent	..	..Rs.	Nil.
Total	..	.. „	7,807	Ultimate annual recurrent	.. „	12,480

Remarks.—The appointments of one Assistant Commissioner of Labour in the grade of Rs. 400—25—800 with a conveyance allowance of Rs. 100 per mensem and two clerks in the grade of Rs. 50—5/2—90—5—140 were sanctioned temporarily in the Labour Office to cope up with the general increase in the work of that office particularly the work relating to the general wage census covering all perennial factories in the Bombay Presidency, a wage census of seasonal factories and non-factory industries. The Legislative Council had approved at the February-March session of 1935 the continuation of the above appointments till the end of February 1936. On account of the general increase in the work especially relating to registration of Trade Unions, family budget reports and wage statistics and further development of the activities of the Labour Office in various directions such as the settlement of trade disputes consequent on the passing of the Bombay Trade Disputes Conciliation Act, 1934, Government find it absolutely necessary to make the appointments of the third Assistant Commissioner of Labour and the two clerks permanent from the 1st March 1936 i.e., the date on which the temporary appointments are due to expire.

ITEM 67. Increase in the strength of the Motor Vehicles Department, Bombay, and purchase of a weigh-bridge for Bombay City.

Recurrent	..Rs.	18,546	Non-recurrent	..	..Rs.	11,500
Total	..	.. „	30,046	Ultimate annual recurrent	.. „	30,062

Remarks.—The administration of the Motor Vehicles Tax Act, 1935, and the rules framed under it will impose additional duties on the Motor Vehicles Department of the Commissioner of Police, Bombay. It cannot be said whether these duties will be uniformly distributed throughout the whole year or will occur at a rush period only. This will depend upon the number of owners who pay the tax annually as against quarterly. For the first year, the work is likely to be very heavy. New registration certificates will have to be prepared for old cars as well as new. New records will have to be instituted, and maintained most carefully to prevent any evasion. Correspondence regarding assessment and refunds will also be considerable and extra responsibilities of a heavy nature will be thrown on the Motor Vehicles Department. To cope with the work and in order that the public may have no reason to complain of undue delay, it is necessary to entertain the following establishment and it is proposed

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

to sanction it from 1st March 1936 on a temporary basis for one year in the first instance :—

Pay—

(1) Inspector	..	..	Rs. 300—10—400 per mensem.
(2) Cashier*	..	..	Rs. 100—10—200 per mensem.
(3) 17 Clerks	..	..	Rs. 50—5/2—90—5—140 per mensem each.
(4) 4 Constables	..	..	Rs. 30—1/3—33—1/4—36 per mensem each.
(5) Special pay for Head Clerk at 10 per cent. of his pay.			Rs. 20 per mensem.
			Rs. 1,298 × 12 = 15,576.

* *Note.*—This is not an additional post, but the new scale of pay is proposed for the present incumbent who will draw only eight rupees more.

Allowances, Honoraria, etc.—

(1) Clothing allowance for Inspector	..	Rs. 10 per mensem.
(2) House rent for constables	..	„ 7 per mensem each.
		„ 38 × 12 = 456.

Contingencies—

(1) House rent for Inspector	..	Rs. 120 per mensem.
(2) Clothing allowance for Constables	..	„ 6—2—8 per mensem.
		„ 126—2—8 × 12 = 1,514.
(3) Furniture, Service Postage, Stamps, etc.	..	„ 1,000.
(4) Weigh-bridge	..	„ 11,500.

2. It is proposed to put an officer of the Indian Police in charge of the Department and a provision of Rs. 28,175 (non-voted) has been made in the next year's budget.

3. For the proper administration of the Act and rules, it is essential to have a weigh-bridge in Bombay City as in many cases assessment depends on weight. It will ensure the correct weight of motor vehicles and will prevent deception by the presentation of false weight certificates. It is also necessary for the administration of the rules under the Indian Motor Vehicles Act and to check the overloading of lorries. The cost of the weigh-bridge is estimated at Rs. 11,500. As it will take several weeks to order out and instal the weigh-bridge and as it is required to be in working order by 1st April, an order for it has already been placed in anticipation of the sanction of the Council.

ITEM 68. Additional staff required in the mofussil for the administration of the Bombay Motor Vehicles Tax Act, 1935, and rules framed under it.

Recurrent	..Rs. 50,000	Non-recurrent	..	..Rs. Nil.
Total	..	Ultimate annual recurrent	..	„ 50,000

Remarks.—The administration of the Bombay Motor Vehicles Tax Act, 1935, and the rules framed under it will entail additional work not only in Bombay City but also in the mofussil and to cope with this, it is proposed to engage a staff consisting of executive officers and clerical establishment. The duties of the establishment required and its distribution have not yet been worked out. For the present, it is proposed to make a lump provision of Rs. 50,000 and sanction the entertainment of the staff on a temporary basis for one year in the first instance.

		Rs.	
Grand Total—37, Miscellaneous Departments—(Reserved)..	{	Recurrent	..77,233
		Non-recurrent	..11,500

37, MISCELLANEOUS DEPARTMENTS—(Transferred).

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 69. Use of cinema and publicity vans in connection with the Village Improvement Scheme.

Recurrent	..Rs. 5,400	Non-recurrent	..Rs. 27,000
Total	..,, 32,400	Ultimate annual recurrent	..,, 5,400

Remarks.—Experience gained in other Provinces in India shows that cinema parties and publicity vans are of great value in furthering the work of the Village Improvement Scheme. All the "Social Service" Departments of Government, viz., the Educational, Medical, Industrial, Agricultural and Co-operative, are concerned with this movement. The idea of the touring caravan that shall bring to the villager in or near his home those things which he does not or cannot become familiar with otherwise is by no means new. The idea has been adopted in some provinces, notably in the Punjab, the United Provinces, Bengal and Madras. The value of the cinema as an adjunct to propaganda has passed the stage of scepticism, and it is now recognised to be one of the most powerful factors in the field of publicity. Its chief merit lies in the fact that it combines instruction with amusement. It is popular in villages with both men and women, young and old alike and Government are confident that a van equipped with cinema would never fail to attract an audience.

2. Government for the present are not in a position to estimate accurately the initial and recurring cost involved in launching the scheme but it is anticipated that the purchase and equipment of each van would cost Rs. 9,000 and that the staff and running expenses would cost approximately Rs. 300 per month (Rs. 100 for a propaganda officer and Rs. 200 for running cost). If the tours are carefully arranged so as to take the more inaccessible villages during the fair season there are very few areas in the mofussil which would be beyond the reach of the vans. Though it would probably be necessary for the vans to be at headquarters for a month or so each year for overhaul and refit there would be no material saving during this period and so the cost of maintenance would be about Rs. 3,600 per annum. It is proposed in the first instance to provide one van for each Division of the Presidency proper. As the full scheme is not yet ready it is not likely to be introduced before the fair season in October next. The recurrent expenditure during the next year is therefore expected to be Rs. 1,800 per division. The total cost will accordingly amount to Rs. 32,400 as shown below :—

			Rs.
Cost of the vans	..	..	27,000 (non-recurrent).
Maintenance	..	..	5,400 (recurrent).
			32,400

ITEM 70. Use of Broadcasting for the purpose of Village Uplift Scheme.

Recurrent	..Rs. 500	Non-recurrent	..Rs. 9,000
Total	..,, 9,500	Ultimate annual recurrent	..,, 2,000

Remarks.—The question of village broadcasting has been under the consideration of Government for some time past. They have already installed experimentally three radio sets at Surat, Nasik and Belgaum which are working satisfactorily though programmes have up to the present been in no way specialized for the benefit of the rural classes. It is understood that the Government of India are going to provide shortly a 20 K. W. medium wave transmitter at Bombay which will be working by December 1936. The Government of Bombay desire to take advantage of the installation of the new station as soon as possible in order to make available for village people a medium of entertainment and education on a wider scale.

2. During the past decade broadcasting has passed with a considerable rapidity from the experimental stage into being a universal purveyor of entertainment, news and instruction. It has worked a revolution in this connection and is specially useful in those regions where people are uneducated. It is accordingly proposed to install 10 receiving sets at several places in the Presidency. The Director of Broadcasting hopes to be able to include in the programmes frequent talks on such subjects as Health, Hygiene, Education, Agriculture etc. The proposal will thus form a part of the Village Uplift Scheme. The expenditure in the ensuing year is estimated to amount to Rs. 9,500 as shown below :—

		Rs.
Price of 10 radio sets with accessories	..	9,000
Maintenance charge for 3 months at Rs. 200 per annum for each set	..	500
		9,500

Further expenditure to the extent of about Rs. 4,500 will be incurred for this purpose in the year 1937-38.

37. MISCELLANEOUS DEPARTMENTS—(Transferred)—contd.

MINISTER IN CHARGE—The Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 71. Continuance of the staff under the Backward Class Officer for a further period of five years with effect from 1st September 1936.

Recurrent	.. Rs. 5,689	Non-recurrent	.. Rs. Nil.
Total	.. „ 5,689	Ultimate annual recurring	.. „ 11,942

Remarks.—The Depressed Classes and the Aboriginal Tribes Committee appointed by Government in the year 1928 came to the conclusion that it is essential that the needs of the backward classes should be considered as a whole and that there should be an officer definitely charged with the duty of seeing that their progress is continuous and their rights are upheld. They had accordingly recommended *inter alia* in their Report that a Backward Classes Officer should be appointed to watch over the interests of these classes. Government appointed Mr. Starte, I.C.S., who was Chairman of this Committee, as the first Backward Class Officer. The duties of this Officer are to act as Government's adviser on all matters affecting the backward classes, and to investigate and report on any question relating to them that may be referred to him by Government. He is also charged with the duty of enquiring into the needs and grievances of these classes and where he considers it necessary, making suggestions to the departmental officers responsible for taking action. If after discussion with the departmental authorities he is not satisfied that the action taken is adequate, he is empowered to refer the matter to higher authorities or to Government.

To assist him in carrying out his duties the following staff was sanctioned by Government with the approval of the Legislative Council for a period of five years with effect from 1st September 1931 :—

- (1) Assistant Backward Class Officer on Rs. 300—50—550—50/2—650 (with a starting pay of Rs. 450 to the person appointed to the post).
- (2) Three clerks—One on Rs. 85—5/2—100.
Two on Rs. 30—5/2—80 each.
- (3) Two peons on Rs. 18 each per mensem.

Sanction was also accorded to the necessary expenditure on travelling allowance and contingencies of this staff. It was then arranged that efforts would be made to secure the services of a suitable man as Assistant Backward Class Officer on a lower scale of pay than the one shown above. Accordingly Mr. Solomon Benjamin was appointed as Assistant Backward Class Officer on the scale of Rs. 300—10—400. Subsequently the post of an Organiser under the Assistant Backward Class Officer on Rs. 100—10—120 was also sanctioned up to the end of August 1936.

The period for which this staff was sanctioned expires on 31st August 1936.

2. The staff mentioned above has been doing very useful work and has justified its continuance. As it is found from experience that such a Department is essential in the interests of the backward classes, it is considered necessary to continue this staff for a further period of five years with effect from 1st September 1936. The necessary provision for the staff for the period from 1st March 1936 to 31st August 1936 has been treated as a sanctioned charge and provided for accordingly in the budget estimates. A provision of Rs. 5,689 as detailed below will be required for the remaining period of the financial year 1936-37 :—

	Provision for six months from 1st September 1936.
	Rs.
One Assistant Backward Class Officer—Pay at Rs. 350 per mensem in the scale of Rs. 300—10—400	2,100
One Organiser on Rs. 100 per mensem	600
One clerk on Rs. 85 in the grade of Rs. 85—5/2—100	510
One clerk on Rs. 50 in the grade of Rs. 30—5/2—60	300
One clerk on Rs. 40 in the grade of Rs. 30—5/2—60	240
Two peons at Rs. 15-12-0 per mensem each	189
Travelling allowance	1,150
Contingencies	600
	5,689

	Rs.
Grand Total—37, Miscellaneous Departments—(Transferred)..	
{ Recurrent	11,589
{ Non-recurrent..	36,000

41, CIVIL WORKS—PROVINCIAL—(Partly Reserved and Partly Transferred).

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 72. Formation of an additional Electric Sub-division in the Electrical Division, Bombay.

Recurrent Rs.	836	Non-recurrent Rs.	<i>Nil</i> .
Total ,	836	Ultimate annual recurrent ,	912

Remarks.—The Electrical Division at present comprises of four Sub-divisions of which the Bombay Electric Sub-division is the heaviest. The jurisdiction of this Electric Sub-division extends over Bombay City as well as five revenue districts, viz., Bombay Suburban, Thana, Nasik, East and West Khandesh, and it has been found that it is not possible for one Sub-divisional Officer now to supervise the whole of this extensive area efficiently with the result that the executive work in the Sub-division is adversely affected. In the circumstances it is proposed, with effect from the 1st April 1936, to split up this Sub-division into two Sub-divisions—the one to be known as the Bombay Electric Sub-division, to include Bombay City and Suburbs, and the other to be known as the Kalyan Electric Sub-division, with headquarters at Kalyan, to comprise the Ambernath Taluka of the Bombay Suburban District together with the Ratnagiri, Thana, Kolaba, Nasik, East and West Khandesh Districts and Sangamner in the Ahmednagar District. The proposed Kalyan Sub-division will be in charge of the electrical undertakings at Kalyan, Thana, Bhiwandi, Panvel, Malegaon, Ambernath, Nasik, Khopoli, Matheran, Yeola, Manmad, Sangamner, Jalgaon, Dhulia, Amalner, Bhusawal, Chalisgaon, Nandurbar, and in addition those at Chopda, Chandor, Malwan and Igatpuri when the licenses which have been applied for in respect of these latter places are sanctioned.

The Sub-divisional Officer for the proposed new Sub-division will be appointed from the existing staff. The only additional staff required will be one clerk on a monthly pay of Rs. 50 (who will be appointed in Bombay *vice* an experienced one to be transferred from Bombay to the proposed new Sub-division) and one peon on a monthly pay of Rs. 16. In addition there will be a monthly expenditure of Rs. 10 only on contingencies. Provision of Rs. 836 for the additional staff and contingent expenditure is accordingly proposed in the next year's budget for 11 months.

ITEM 73. Reopening of the Satara Division.

Recurrent Rs.	7,545	Non-recurrent Rs.	<i>Nil</i> .
Total ,	7,545	Ultimate annual recurrent ,	10,300

Remarks.—The Retrenchment Committee appointed in 1931 recommended that one post of Superintending Engineer in the Public Works Department in the Presidency proper should be reduced. The suggestion was fully examined and it was found that its adoption would not in actual practice be conducive to economy or to administrative convenience. As an alternative measure of retrenchment, the Satara Division of the Central Circle was closed temporarily and its area merged into that of the adjoining Poona and Sholapur Divisions.

The enlarged Poona Division, as now constituted, has been found by experience to be unwieldy and unmanageable. The Executive Engineer is unable to give the necessary close personal attention to those works, situated at a considerable distance from his headquarters, which have been added to his charge. Being also responsible for the upkeep of the Government Houses in Bombay and Poona, it is under existing conditions impossible for the Executive Engineer to be absent from his headquarters for such protracted periods as are essential to ensure effective touring within his Division. As a result provincial roads and irrigation works in the former Satara Division have inevitably suffered. As a particular case in point the Krishna Canal was recently the subject of a question put to the Legislative Council. Experience has shown that the tentative retrenchment effected has, after a full trial, proved to be false economy, and further that the existing arrangement, being unworkable, should be abandoned. In the circumstances it has become essentially necessary to reopen the Satara Division with effect from 1st April 1936. The extra cost involved thereby during the year 1936-37 amounts to Rs. 9,195. This sum includes provision of Rs. 1,650 for the permanent

41, CIVIL WORKS—PROVINCIAL—(Partly Reserved and Partly Transferred).

MINISTER IN CHARGE—The Honourable SIR SHAH NAWAZ BHUTTO.

travelling allowance of the Executive Engineer, which is Non-voted, and the balance of Rs. 7,545 is proposed for the following items for 11 months :—

	Rs.	a.	p.
(b) Pay of establishment—			
1 Head Clerk at Rs. 125 per mensem	1,375	0	0
1 Senior Accounts Clerk at Rs. 100 per mensem	1,100	0	0
1 Clerk at Rs. 75 per mensem	825	0	0
3 Clerks at Rs. 30 per mensem each	990	0	0
1 Clerk, temporary, at Rs. 30 per mensem	330	0	0
1 Assistant Storekeeper, temporary, at Rs. 30 per mensem	330	0	0
1 Tracer, temporary, at Rs. 27 per mensem	297	0	0
1 Computer, temporary, at Rs. 27 per mensem	297	0	0
1 Naik at Rs. 18 per mensem	198	0	0
3 Peons at Rs. 15 per mensem each	495	0	0
2 Peons temporary at Rs. 14 per mensem each	308	0	0
	6,545	0	0
(d) Contingencies	1,000	0	0
	7,545	0	0

The Executive Engineer and other staff required will be obtained from other Divisions for which the necessary provision has been made in the budget for the year 1936-37.

	Rs.
Grand Total—41, Civil Works—Provincial—(Partly Reserved and Partly Transferred).	
{ Recurrent	8,381
{ Non-recurrent	Nil.

47, MISCELLANEOUS—(Reserved).

MEMBER IN CHARGE—The Honourable Sir ROBERT BELL.

ITEM 74. Grant-in-aid to the Naigaum Social Service Centre.

Recurrent ..	Rs. 1,425	Non-recurrent ..	Rs. Nil.
Total ..	1,425	Ultimate annual recurrent ..	1,425

Remarks.—The Naigaum Social Service Centre has been allotted ten rooms in the Development chawls at Naigaum, at a nominal rent of annas 8 per room per month on condition that it pays the full share of the municipal taxes amounting to Rs. 140-8-0 per annum. The Secretary of the Naigaum Social Service Centre has now applied that ten additional rooms may be allotted to the Centre, to enable it to enlarge the scope of its activities. This Centre is reported to be doing excellent work among the poorer section of the people in a thickly populated area of the City. It conducts a nursery school and a school for women, women's sewing classes, classes for boys, and junior and senior clubs. It also conducts on the premises a medical clinic, and a dispensary where 19,054 patients were treated in 1934.

Government are satisfied that the services rendered by the Centre are of real benefit to the poorer section of the communities living at Naigaum and especially to persons occupying the Development chawls in that locality, and consider that its activities should be encouraged. As the correct method of according a concession in the matter of rent is to give a grant-in-aid equal to the concession allowed, it is proposed to put the whole arrangement on a grant-in-aid basis as follows :—

	Rs.	a.	p.
Rent for 10 rooms already in the occupation of the Centre ..	864	0	0
Rent for rooms proposed to be allotted ..	840	0	0
	1,704	0	0
Less municipal taxes ..	277	3	0
Grant proposed ..	1,425	0	0

ITEM 75. Grant-in-aid to the Bombay Presidency Women's Council.

Recurrent ..	Rs. 4,122	Non-recurrent ..	Rs. Nil.
Total ..	4,122	Ultimate annual recurrent ..	4,122

Remarks.—A portion of the premises of the old Common Prison at Umarchadi, Bombay, has been leased to the Bombay Presidency Women's Council for use as a Rescue Home on a nominal rent of rupee one per annum. The market rent recoverable from the Bombay Presidency Women's Council for these premises is estimated at Rs. 343-8-0 per mensem. As it is considered desirable that this amount should be visible in the accounts of Government, it is proposed to charge the Bombay Presidency Women's Council, with effect from 1st March 1936, a monthly rent of Rs. 343-8-0, and to give to the Council a Government grant-in-aid of a sum equal to the amount recoverable as rent. In these circumstances a Government grant-in-aid of Rs. 4,122 per annum is proposed to be made to the Council.

Grand Total—47, Miscellaneous—(Reserved) ..	{	Recurrent ..	Rs. 5,547
		Non-recurrent ..	Nil.
Grand Total of all Heads charged to revenue ..	{	Recurrent ..	3,66,596
		Non-recurrent ..	11,47,292

**56-A, CAPITAL OUTLAY ON IMPROVEMENTS TO PUBLIC HEALTH—
(Transferred).**

MINISTER IN CHARGE—The Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 76. Poona Cantonment Water Supply : Providing water supply on Ardeshir Irani Road, Poona.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 15,773
Total ..	.. „ 15,773	Ultimate annual recurrent ..	.. „ Nil.

Remarks.—The estimate provides for laying cast iron water pipes of 6, 4 and 3 inches diameter as there is at present no supply of water to Irani Road. Many bungalows have been constructed on this Road, resulting in an increasing demand for pure water. The work is of an essential nature and will be remunerative.

The gross estimated cost of the work, viz. Rs. 15,773, is distributed as follows :—

	Rs.
(a) Works outlay	12,420
(b) Establishment charges	2,980
(c) Tools and Plant charges	373
Grand Total—56-A, Capital Outlay on Improvements to Public Health—(Transferred).	Recurrent .. Nil. Non-recurrent .. 15,773

STATEMENT F

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1936-37.

Abstract of demands for new major works for the year 1936-37 under the head 41, Civil Works—Provincial.

					Rs.
Forests	..	..	..	..	15,100
General Administration	..	..	..	..	90,200
Jails and Convict Settlements	..	..	..	..	21,000
Police	..	..	..	..	1,00,000
Education	..	..	..	..	17,600
Medical	..	..	..	..	1,74,000
Communications	..	..	..	..	41,800
					4,59,700

List of New Major Works provided in the Budget for 1936-37.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		<i>Forests (Revenue Department).</i>			
1 Kanara ..	Karwar ..	Construction of a new office building for the Divisional Forest Officer, Western Division, and provision of wire fencing.	15,115	15,100	The building occupied by the Divisional Forest Officer, Western Division, Kanara, as his office is more than 70 years old, having been constructed in 1863-64. It was a make shift structure, its walls being partly of teakwood planks overlapped and partly bricknogging with a roof partly of corrugated iron sheets and partly single-tiled. It has become utterly unsuited to present-day requirements and is also unsafe on account of repeated attacks by white ants which are damaging office records. The building also does not contain sufficient accommodation either for clerks or for office records and is not weather-proofed; and the situation is inconvenient and unsuitable for an office. For these reasons it was condemned long ago and the construction of a new building is an urgent necessity.
				15,100	
		<i>General Administration (Revenue Department).</i>			
2 Kanara ..	Mundgod ..	Residential quarters for the Revenue Establishment.	25,915	25,900	The Revenue Establishment at Mundgod is put to great inconvenience and hardship for want of suitable residential accommodation. The matter was brought to the notice of Government in the year 1914 and administrative approval to the construction of quarters for the establishment was accorded in January 1915. In the course of his inspection in the year 1920 the Commissioner, Southern Division, observed that the clerks lived only in hovels and that the Mahalkari lived in what looked like a stable. In a small place like Mundgod where no suitable accommodation of any kind is available for hire the clerks on their transfer to the mahal office are confronted with the greatest difficulty and are often obliged to occupy temporarily a room or two of the <i>dharamshala</i> building, which is not at all desirable. The provision of residential quarters for the establishment is thus a pressing necessity.
		<i>General Administration (Finance Department).</i>			
3 Poona ..	Poona ..	Alterations to the existing porch on the north end of the Council Hall and provision of two voting lobbies, a new porch and electric installation.	13,997	11,000	The work is required to provide accommodation for the Bombay Legislative Assembly and the Bombay Legislative Council under the Reforms.
4 Poona ..	Poona ..	Construction of a temporary block for providing accommodation for the two Chambers of the Reformed Provincial Legislature.	26,558	26,500	The work is required to provide accommodation for the Bombay Legislative Assembly and the Bombay Legislative Council under the Reforms. Administrative approval is being accorded.
5 Presidency.	Bombay ..	Additions and alterations to the Council Hall for the Second Chamber under the Reforms.	29,172	26,800	The work has been necessitated as a result of the Government of India Act, 1935.
				90,200	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		<i>25, Jails and Convict Settlements (Home Department).</i>	Rs.	Rs.	
6 Ahmedabad.	Sabarmati, Ahmedabad.	Electric Installation in the Ahmedabad Central Prison.	21,000	21,000	The lighting of jails by electricity was urged by the Indian Jail Committee but funds could not be provided so far on account of financial stringency. The work is considered urgent.
				21,000	The Ahmedabad Electric Supply Company was asked whether they would instal electricity on a rental basis but they declined.
		<i>Police (Home Department).</i>			
7 Presidency.	Bombay ..	Construction of a four storeyed building in the compound of the School of Art with office accommodation on the ground and first floors and quarters for two Police Superintendents and four Sergeants on the second and third floors and provision of certain additional items.	2,57,200	1,00,000	The existing buildings composed of two blocks which together comprise the Head Police Office were constructed in 1896 and 1907. Since then there has been a great increase in the clerical strength of the office of the Commissioner of Police and also in the executive staff consequent upon the many additional duties devolving on the City Police, with the result that the present accommodation has been found to be totally inadequate. Moreover, the number of executive officers requiring accommodation has almost doubled. The proposed scheme will, in addition to providing the much-needed office accommodation, also provide residential quarters for two Superintendents and four Sergeants and will result in an annual saving of Rs. 9,120 per annum, which amount is at present being spent in hiring private accommodation for these six officers.
				1,00,000	
		<i>Education (Educational Department).</i>			
8 Poona ..	Poona ..	Provision of flushing type of latrines in hostels and other buildings of the College of Engineering.	17,688	17,600	There have been repeated notices from the Poona City Municipality on the subject of connecting the buildings to the Municipal main. The urgency of the work has also been advocated by the University Inspection Committee, which visited the College in February 1933. The permanent affiliation of the College for the Bombay Engineering (Electrical) degree has been postponed by the University Senate because this work has not been completed. The work is of imperative and urgent necessity.
				17,600	
		<i>Medical (General Department).</i>			
9 Poona ..	Yeravda ..	Provision of additional accommodation at the Central Mental Hospital.	2,74,000	1,74,000	Urgent owing to the over-crowded state of the institution and to the impossibility of meeting demands for accommodation for urgent and acute cases.
				1,74,000	
		<i>Communications (Public Works Department).</i>			
10 Thana ..	.....	Construction of a three stage landing at Dharamtar. (Alibag side.)	30,507	10,000	There are at present two sloping stone jetties, one on the Pen and the other on the Alibag side for the purpose of transporting passengers, bullock carts, cattles, motor cars, etc., across the Dharamtar Creek. The landing on Alibag side cannot however be used except at high tides. Great inconvenience is felt by the public at this landing which is the only means of communication between the headquarters of the District by road communication with the other Talukas. The existing landing at Alibag side is at the bend at the spot where maximum silting will occur and hence it is feared that any improvements to the existing jetty would not improve matters. To remove this difficulty a site about 1,400' upstream has been selected for constructing a three stage landing. An approach road to the proposed landing is also provided in the estimate.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
11 Dharwar	....	Construction of a causeway over the Budgatti Nalla in mile No. 14 of Havnur-Ekkambi Road.	27,691	15,000	This road forms part of the important through east-west road connecting Havnur on the Mysore Frontier with Kumta on the sea coast in the Kanara District. There is at present no crossing across the Budgatti nalla on this road. Owing to sandy bed of the nalla great hardship is caused to the traffic which is entirely blocked during floods for want of a crossing.
12 Poona ..	Satara ..	Conversion of the Native Infantry Hospital into an Inspection Bungalow (purchase of the buildings and additions and alterations thereto).	16,896	16,800	There is no Inspection Bungalow at Satara and the want of one is very keenly felt by the Divisional and Presidency Officers who have to go there on duty. There is a Travellers' bungalow at Satara but as it is open for occupation to travellers in general and is in great demand, officers travelling on duty and having to camp at Satara are not certain of obtaining accommodation and experience very great inconvenience when they have to camp there, by reason of travellers arriving up at all hours of the day and night and demanding admission. The accommodation available in one set of quarters is moreover limited. An Inspection bungalow for the use of Government officers travelling on duty is, therefore, an urgent necessity.
				41,800	
		Grand Total ..		4,59,700	

STATEMENT G

**STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT
DURING THE YEAR 1935-36 FROM SAVINGS.**

22, GENERAL ADMINISTRATION.

ITEM 1. Continuance of a temporary clerk in the office of the Commissioner, Central Division.

	Rs.
Expenditure sanctioned in 1935-36	935
Annual average cost	1,561

Remarks.—Owing to the heavy work in the office of the Commissioner, Central Division, Government sanctioned the employment of one temporary clerk on Rs. 105—5—140 for a period of one year in the first instance. The period expired on 15th June 1935 ; but as the conditions in the office referred to have not changed, nor are likely to change within the next two years, Government have sanctioned the continuance of the post till 15th June 1937.

	Rs.
Grand Total—22, General Administration—(<i>Reserved</i>) ..	935

24, ADMINISTRATION OF JUSTICE—(Reserved).

ITEM 2. Entertainment of one extra clerk and one extra peon for Bench Magistrates in the Nasik District.

	Rs.
Expenditure sanctioned in 1935-36	390
Annual average cost	655

Remarks.—An establishment consisting of one clerk and one peon has been sanctioned for the Bench Magistrates in the Nasik District. This establishment was being utilised both by the Nasik Bench and by the Special Magistrate at Deolali. This arrangement caused much inconvenience in respect of the sittings of both these courts and involved an expenditure of Rs. 140 a year on account of travelling allowance of the clerk. Government have therefore sanctioned in April 1935 a separate establishment of one clerk on Rs. 25—5/2—55 and one peon on Rs. 14 per mensem for the Special Magistrate at Deolali.

ITEM 3. Entertainment of two temporary clerks, one each for the Sub-Courts at Bail-Hongal and Athni in the Belgaum District, for magisterial work.

	Rs.
Expenditure sanctioned in 1935-36	250
Annual average cost	973

Remarks.—In paragraph 338 of their Report, the Reorganisation Committee recommended that Sub-Judges should be invested with magisterial powers. The High Court, on being consulted, agreed to this recommendation and proposed that the Sub-Judges at Bail-Hongal and Athni in the Belgaum District and certain other Sub-Judges should be invested with the powers of a magistrate of the first class. Orders were accordingly issued in July 1933 investing these Sub-Judges with first class magisterial powers.

2. In July 1935 the High Court represented that the existing strength of seven and eight clerks, respectively, for the Sub-Courts at Bail-Hongal and Athni was the barest minimum required for civil work, that in view of the criminal work done by the Sub-Judges it was necessary to entertain one extra clerk for each of the Sub-Courts in order to cope with the additional work such as taking down evidence, preparing writs, warrants, summonses and fine statements and maintaining various registers, and that the two Sub-Judges had done sufficient criminal work to justify the additional establishment. Two temporary clerks on Rs. 25—5/2—55 have, therefore, been sanctioned in September 1935 for a period of one year.

Rs.

Grand Total—24, Administration of Justice—(Reserved) .. 640

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

ITEM 4: Conveyance charges of apparatus to and from Prisons in connection with lectures and magic lantern displays.

					Rs.
Expenditure sanctioned in 1935-36	..	..	..	..	600
Annual average cost	..	..	..	..	1,200

Remarks.—Arrangements have been made in collaboration with the local educational authorities and District Magistrates for lectures and magic lantern displays being given for the benefit of prisoners once or twice a month according to the convenience of the officials concerned. Lantern lectures given so far have proved invaluable both from the educative and disciplinary points of view. Charges for conveyance of apparatus to and from the Jails have to be paid on each occasion. The total expenditure on this account is estimated at approximately Rs. 100 per month for all the Jails in the Presidency and this expenditure has been sanctioned.

Rs.

Grand Total—25, Jails and Convict Settlements—(Reserved) .. 600

26, POLICE—(Reserved).

ITEM 5. Creation of an additional appointment of a clerk for the Police Training School, Nasik.

	Rs.
Expenditure sanctioned in 1935-36	285
Annual average cost	1,272

Remarks.—The clerical strength of the Police Training School, Nasik, consisting of only two clerks, was inadequate to cope with the heavy increase in work arising out of the introduction of the system of training candidates for the sub-inspector's course at the School in three batches. The clerical work of the School increased further with the opening from January 1936 of a branch for the training of head constables. Government therefore sanctioned the appointment of a clerk on Rs. 85—5/2—100 plus a local compensatory allowance of Rs. 10 per mensem from December 1935. The extra expenditure involved in the appointment was met from savings.

ITEM 6. Purchase of a motor lorry for use of the police in dacoity operations in Larkana and neighbouring districts in Sind.

	Rs.
Expenditure sanctioned in 1935-36	3,025
Annual average cost	120

Remarks.—It was represented to Government that quick communication and rapid transport was essential in dealing with dacoities committed in the Larkana and neighbouring districts in Sind since the dacoits invariably covered long distances during the night and escaped across the frontier before the police could be informed and take action. Government, therefore, considered it necessary to provide the Larkana police with a mobile and rapid unit of transport, so that, on the occurrence of a dacoity armed police could be immediately despatched from the headquarters at Larkana to guard specified strategic points and form a cordon along the routes to the frontier so as to intercept the dacoits before they could reach it. They accordingly sanctioned the purchase of a motor lorry at a cost not exceeding Rs. 3,000 and the grant of a duty allowance of Rs. 10 per mensem to a constable of the armed police of the Larkana district who, in addition to his ordinary duties, drives and keeps the motor lorry in good running order. The extra expenditure involved on this account during the year 1935-36 was met from savings.

ITEM 7. Creation of an additional temporary appointment of a Deputy Superintendent of Police for Poona District.

	Rs.
Expenditure sanctioned in 1935-36	1,100
Annual average cost	6,600

Remarks.—In the reorganization introducing the Sub-Divisional Scheme, a post of Deputy Superintendent of Police was created which was intended ultimately to be part of the Training Scheme for Head Constables at Nasik. As that scheme could not be introduced at once owing to financial stringency, the post was temporarily changed to that of Home Deputy Superintendent of Police, Poona, which was equally required. Now that the training of head constables at the Central Police Training School, Nasik, has been started since January 1936 the post of Deputy Superintendent is required at the School. The Home Deputy Superintendent of Police in Poona is indispensable however; he does all the work that a Home Inspector normally does and in addition is responsible for all the work connected with the licensing of public conveyances which in Poona is very heavy. It is therefore necessary to continue the appointment and Government have therefore sanctioned a temporary appointment of a Deputy Superintendent of Police for the Poona district on an average cost of Rs. 510 per mensem plus a conveyance allowance of Rs. 40 per mensem with effect from January 1936. The extra expenditure involved was met from savings.

26, POLICE—(Reserved)—contn.

ITEM 8. Increase in the strength of the G. I. P. and M. & S. M. Railway Police by two Constables.

	Rs.
Expenditure sanctioned in 1935-36	59
Annual average cost	775

Remarks.—By a notification of the Government of India issued in 1917 a general police district for the railways administered by the Government of Bombay was constituted and the portion of the Hyderabad-Godavari Valley Railway line lying within the Bombay Presidency was excluded from its scope. Though the notification of 1917 did not confer any police jurisdiction over the excluded area on any one, it was exercised by the Hyderabad Railway Police on the assumption that the exclusion of the Bombay portion of the line from the Bombay general police district automatically caused that part of the line to fall, along with railway lands in Hyderabad State territory, within the jurisdiction of the police authorities in the administered areas in Hyderabad. The illegality of the position was pointed out to the Resident at Hyderabad by the Government of India, who held that the legal position was that the Bombay portion of the line, not having been included in the general police district under the Police Act of 1888, remained subject to the jurisdiction of the ordinary Bombay district police functioning under the Bombay District Police Act of 1890.

2. As a result of the above decision the control of the Railway line was temporarily taken over by the Bombay district police from 12th October 1935 and was subsequently made over to the Bombay Railway Police for inclusion under the Nandgaon railway police station of the G. I. P. and M. & S. M. Railway District. This arrangement necessitated an addition of two constables to the strength of the Railway Police at Manmad. The extra expenditure involved in the year 1935-36 on account of the two appointments of constables was met from savings.

	Rs.
Grand Total—26, Police—(Reserved) ..	4,469

31, EDUCATION—(Transferred).

ITEM 9. Continuance of the Registered Accountants' Class attached to the Sydenham College of Commerce and Economics, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	2,390
Annual average cost	2,400

Remarks.—This class was first started in June 1933, for one year as an experimental measure, with a view to prepare students for the 'First' examination instituted by the Government of India under the Auditor's Certificate Rules 1932. In 1934, Government, on the advice of the Advisory Board of the College sanctioned the continuance of the class for a further period of two years i.e., up to the end of the current academic year. The Director of Public Instruction reported in October 1935 that the class was gaining in popularity, that the number of students was steadily increasing, and that the Advisory Board of the College who had considered the question of further continuance of the class had strongly recommended that the class should be continued. Government therefore sanctioned the continuance of the class together with the two posts of part-time lecturers on Rs. 100 per mensem, for a further period of two years.

	Rs.
Grand Total—31, Education—(Transferred) ..	2,390

32, MEDICAL—(Transferred).

ITEM 10. Entertainment of one Mukadam and three coolies for the N. M. Mental Hospital, Thana.

	Rs.
Expenditure sanctioned in 1935-36	586
Annual average cost	756

Remarks.—With a view to reducing the incidence of malaria at the N. M. Mental Hospital, Thana (where the rate of mortality was unusually high owing to its situation in an extremely malarious locality), Government sanctioned the entertainment of one Mukadam and three coolies to carry out anti-larval measures in the vicinity of the hospital throughout the year. The Mukadam has been entertained from 1st March 1935 on a salary of Rs. 15 per mensem till the 16th June 1935 and on Rs. 18 per mensem thereafter. The coolies were entertained on Rs. 15 per mensem from the 17th June 1935. The cost involved during the current year has been met from savings.

ITEM 11. Entertainment of an additional nurse at the Cama and Albless Hospitals, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	340
Annual average cost	640

Remarks.—Owing to the increasing pressure on the accommodation at the Cama and Albless Hospitals it was found difficult, with a leave reserve of only one nurse, to allow the sisters and nurses to take their annual leave when due. The re-opening of 12 beds in the Hospitals in June 1935 further increased the work of the nursing staff and added to the difficulty of granting leave. As it is absolutely necessary that, on account of the arduous nature of their duties, the nurses should take their leave at regular intervals, Government sanctioned in September 1935 the entertainment of an additional nurse as a second leave reserve on a salary of Rs. 50 per mensem plus free board and lodging and a uniform allowance of Rs. 40 per annum. The cost involved during the current year has been met from savings.

ITEM 12. Creation of the post of a nurse for the Venereal Diseases Department of the J. J. Hospital, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	1,210
Annual average cost	1,635

Remarks.—Owing to the increasing attendance of female patients at the Venereal Diseases Department of the J. J. Hospital, Government sanctioned the entertainment, from the 1st April 1935, of a specially trained nurse for the Department on a scale of pay of Rs. 40—5—70 per mensem. Government also sanctioned the payment of other connected expenses such as those for board, dhobi, uniform, lighting, etc. at Rs. 70 per mensem. The nurse was entertained through the agency of the J. J. Hospital Nursing Association, which will be paid a grant equal to the full cost on her account. The expenditure in the current year has been met from savings.

ITEM 13. Creation of posts of Lecturers in Science subjects at the B. J. Medical School, Poona.

	Rs.
Expenditure sanctioned in 1935-36	960
Annual average cost	4,565

Remarks.—Two temporary posts of lecturers in Science subjects were created for the year 1934-35 at the B. J. Medical School, Poona, one in Chemistry and Physics on a salary of Rs. 90 per mensem, and one in Biology on a salary of Rs. 60 per mensem. In December 1934 Government sanctioned the continuance of the posts for the year 1935-36. It was, however, represented to Government that these temporary arrangements were unsatisfactory and that the salaries of the posts were not sufficient to attract competent teachers. Government accordingly sanctioned the creation of permanent posts of a Lecturer in Physics and Chemistry in the scale of Rs. 130—10—200 per mensem, and a Lecturer in Biology in the scale of Rs. 100—10—150 per mensem. Appointments to the new posts were made from 1st November 1935. The expenditure during the current year has been met from savings.

32, *MEDICAL*—(*Transferred*)—concl'd.

ITEM 14. Creation of two posts of Demonstrators in Pharmacology at the Grant Medical College, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	1,200
Annual average cost	1,200

Remarks.—The University of Bombay recently introduced a course in practical Pharmacology in the Syllabus for M.B.B.S. students. Classes in the subject had, therefore, to be opened in the Grant Medical College in the Spring term which commenced on the 14th January 1935, and two posts of Demonstrators on Pharmacology on Rs. 50 per mensem each were sanctioned for the purpose. The expenditure during the current year has been met from savings.

ITEM 15. Appointment of an additional clerk at the J. J. Hospital, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	480
Annual average cost	680

Remarks.—Out of the 6 clerks working at the J. J. Hospital, Bombay, only 1 clerk was available for the Superintendent's office work. It was found that the volume of work was too large for a single clerk. Government, therefore, sanctioned the appointment of an additional clerk from the 1st April 1935 on a salary of Rs. 30 in the scale of Rs. 25—5/2—55 *plus* compensatory allowance admissible under the rules. The expenditure during the current year has been met from savings.

	Rs.
Grand Total—32, Medical—(<i>Transferred</i>)	4,776

33, PUBLIC HEALTH—(Transferred).

ITEM 16. Grant-in-aid to the Health Visitors' Institute, Bombay.

	Rs.
Expenditure sanctioned in 1935-36	1,000
Annual average cost	Nil.

Remarks.—In order to supervise the work of Dais, it is necessary to train a staff of Health Visitors. It is also necessary to impart to mothers practical education in hygiene and the care of infants if the high rate of infant mortality is to be reduced. With these objects in view, the Bombay Presidency Infant Welfare Society has established a Health Visitors' Institute in Bombay. The Institute is to supply qualified Health Visitors capable of training and supervising "Dais" in the mofussil and of educating mothers in their homes.

The Institute is located in a building specially erected for the purpose by the American Marathi Mission in the compound of the Nagpada Neighbourhood House at a cost of Rs. 55,000. The organisers have received some financial assistance from charitable public trusts and several members of the medical profession in Bombay have offered their honorary services to the Institute.

The Society has applied to Government for recognition of, and financial assistance to, their scheme for the training of Health Visitors. The total annual recurring expenditure of the scheme is roughly estimated at Rs. 3,000 the non-recurring expenditure on furniture and equipment, etc., being about Rs. 2,500.

Government are satisfied that there is a real necessity for an Institute of this nature and have accordingly sanctioned for it a grant of Rs. 1,000 on condition that the Institute is affiliated to the Bombay Nurses, Midwives and Health Visitors Council. The expenditure in question was met from savings.

	Rs.
Grand Total—33, Public Health—(Transferred) .. .	1,000

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

ITEM 17. (i) Grant of special pay of Rs. 10 per mensem to each of the five teachers at the Reformatory School, Yeravda.

(ii) Creation of posts of (i) an Agricultural Instructor and (ii) a Nurse,

	Rs.
Expenditure sanctioned in 1935-36	750
Annual average cost	1,964

Remarks.—There are at present five primary school teachers at the Reformatory School, Yeravda. They are paid on the same scale as that applicable to Local Board teachers. Service in a Reformatory School is not popular and is also financially and socially disadvantageous as the school is at a considerable distance from the City. At the same time it is necessary to get specially good teachers to deal with Reformatory School boys. In order to attract the right type of teacher it was considered essential to grant an allowance of Rs. 10 per mensem each to all the teachers at the Reformatory School and this was sanctioned with effect from 30th August 1935.

*2. The school has both a farm and a garden but the standard of agricultural instruction was extremely unsatisfactory there being no trained Agricultural Instructor but only a "Mali" (gardener). Government were convinced of the need for imparting agricultural instruction and of its value to the inmates of the school after their discharge and they accordingly sanctioned on the 30th August 1935 the creation of a post of an Agricultural Instructor in the grade of Rs. 30-5/2-60.

3. The majority of the boys detained in the Reformatory School are very young and stand in need of some feminine supervision in matters of dress, personal cleanliness and hygiene. Moreover the Reformatory School no longer has a full-time Medical Officer and it is necessary to have some one whose services are constantly available in case of illness. A post of nurse was therefore created in the scale of Rs. 45-5-70.

4. The expenditure involved in respect of the above items was met from savings.

	Rs.
Grand Total—37, Miscellaneous Departments—(Reserved) ..	750

41. CIVIL WORKS—PROVINCIAL—(Partly Reserved and Partly Transferred.)

ITEM 18. Appointment of three clerks on the temporary establishment in the Ratnagiri Division.

	Rs.
Expenditure sanctioned during the year 1935-36	917
Annual average cost	1,080

Remarks.—Owing to the commencement of several important major works in the Ratnagiri Division, most of which are situated in the Rajapur and Chiplun Sub-divisions, there has been considerable increase in the clerical work in the offices of the Executive Engineer, Ratnagiri Division, and the Sub-divisional Offices Rajapur and Chiplun Sub-divisions. In March 1935, the Superintending Engineer, Southern Circle, reported that in spite of the strenuous efforts made by all concerned the existing clerical staff in these offices was not able to deal efficiently with the increase in the work and urged the appointment of one additional clerk on the temporary establishment of each office on a pay of Rs. 30 per mensem. Government sanctioned the proposal with effect from April 1935.

ITEM 19. Appointment of two clerks on the temporary establishment in the Poona Division.

	Rs.
Expenditure sanctioned during the year 1935-36	578
Annual average cost	720

Remarks.—In April 1933 the Bombay Government House Sub-division was amalgamated as a measure of retrenchment with the Government House Sub-division, Ganeshkhind, and the combined Sub-division, known as Government House Sub-division, was placed under the control of the Executive Engineer, Poona Division. The clerical establishment in the old Government House Sub-division, Ganeshkhind, was not increased on account of the amalgamation. Experience soon showed that this establishment was unable to cope with the work of the amalgamated Sub-division. Government therefore sanctioned the appointment of a clerk on Rs. 30 per mensem on the temporary establishment of this Sub-division with effect from March 1935.

There has similarly been a considerable increase in the clerical work in the Poona Roads Sub-division due to the resumption of the Poona-Nasik and Wadgaon-Chakan Roads, together with the buildings and works included thereon, from the District Local Board, Poona. Government have therefore sanctioned the appointment of one additional clerk on the temporary establishment of this Sub-division on monthly pay of Rs. 30 with effect from March 1935.

	Rs.
Grand Total—41, Civil Works—Provincial—(Partly Reserved and Partly Transferred)	1,495

46. STATIONERY AND PRINTING—(Partly Reserved and Partly Transferred)

ITEM 26: Pay of two clerks temporarily appointed for checking indents in the Office of the Superintendent, Government Printing and Stationery, Bombay.

Rs.

Expenditure sanctioned in 1935-36

2,649

Annual average cost

2,376

Remarks.—With the sanction of the Legislative Council, a temporary establishment of two clerks was entertained by Government in 1923-24 for checking indents for Standard Forms received annually at the Bombay Stationery Office from all indenting officers with their model indents in order to see that the demands made are within the sanctioned quantities. It has been found from experience that a rigid check on annual indents is essential and the money spent on it has been more than recouped by the large amount of saving resulting from the check. The establishment has, therefore, been continued from year to year. In view of this and as a further revision of model indents is considered necessary, the question of making this establishment permanent is under consideration. The cost of this temporary establishment is met from the provision made on this account every year.

Rs.

Grand Total—46, Stationery and Printing—(Partly Reserved and Partly Transferred)

2,649

Grand Total of all Heads charged to Revenue

19,704